



TOWN OF DISCOVERY BAY
COMMUNITY SERVICES DISTRICT
AGENDA PACKET

For the Meeting of Wednesday
June 11, 2014

6:30 P.M. Special Meeting

District Office
1800 Willow Lake Road



TOWN OF DISCOVERY BAY

A COMMUNITY SERVICES DISTRICT



President – Mark Simon • Vice-President – Chris Steele • Director – Kevin Graves • Director – Bill Pease • Director – Marianne Wiesen

**NOTICE, CALL, AND AGENDA
OF A SPECIAL MEETING
OF THE BOARD OF DIRECTORS
OF THE TOWN OF DISCOVERY BAY
Wednesday, June 11, 2014
SPECIAL BOARD MEETING – 6:30 P.M.
1800 Willow Lake Road, Discovery Bay, California
Website address: www.todb.ca.gov**

SPECIAL BOARD MEETING at 6:30 P.M.

A. ROLL CALL AND PLEDGE OF ALLEGIANCE

1. Call business meeting to order 6:30 p.m.
2. Pledge of Allegiance
3. Roll Call

B. PUBLIC COMMENTS (Public Comments will be limited to a 3-minute time limit)

The public may comment on any item on the Agenda that is before the Board for consideration. Any person wishing to speak must come up and speak from the podium. There will be no dialog between the Board and the commenter. Any clarifying questions from the Board must go through the Chair.

C. BUSINESS AND ACTION ITEMS

1. Review of the FY 2012-13 "DRAFT" Audit
2. Fiscal Year 2014-15 and Fiscal Year 2015-16 Preliminary DRAFT Operating, Capital and Revenue Budgets

D. ADJOURNMENT

Adjourn to next Regular meeting of June 18, 2014 starting at 7:00 p.m. at 1800 Willow Lake Road- Located behind the Delta Community Presbyterian Church.

"This agenda shall be made available upon request in alternative formats to persons with a disability, as required by the American with Disabilities Act of 1990 (42 U.S.C. § 12132) and the Ralph M. Brown Act (California Government Code § 54954.2). Persons requesting a disability related modification or accommodation in order to participate in the meeting should contact the Town of Discovery Bay, at (925)634-1131, during regular business hours, at least twenty-four hours prior to the time of the meeting."

"Materials related to an item on the Agenda submitted to the Town of Discovery Bay after distribution of the agenda packet are available for public inspection in the District Office located at 1800 Willow Lake Road during normal business hours."



Town of Discovery Bay

"A Community Services District"

AGENDA REPORT

Meeting Date

June 11, 2014

Prepared By: Dina Breitstein, Finance Manager
Submitted By: Rick Howard, General Manager *RH*

Agenda Title

Review of the FY 2012-13 "DRAFT" Audit.

Recommended Action

Provide comment and feedback to the DRAFT Audited Financial Statements for Fiscal Year 2012-13.

Executive Summary

Croce, Sanguinetti, and Vander Veen performed the Fiscal Year ending June 30, 2013 Audit on behalf of the Town of Discovery Bay.

The DRAFT Year-End Audit for Fiscal Year 2012-13 is presented for Board review, comment and feedback.

Staff is seeking Board input into the Audit and once received, Croce, Sanguinetti, and Vander Veen will finalize the Financial Statements for Fiscal Year 2012-13. It is anticipated that the final approval will take place at the June 18, 2014 Regular Meeting of the Board.

Fiscal Impact:

Amount Requested

Sufficient Budgeted Funds Available?: (If no, see attached fiscal analysis)

Prog/Fund # Category:

Previous Relevant Board Actions for This Item

Attachments

1. DRAFT Financial Statements & Independent Auditors' Report - Letter to the Board of Directors
2. DRAFT Financial Statements & Independent Auditors' Report

AGENDA ITEM: C-1

, 2014

Board of Directors
Town of Discovery Bay Community
Services District
1800 Willow Lake Road
Discovery Bay, California 94505

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of **Town of Discovery Bay Community Services District** for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by **Town of Discovery Bay Community Services District** are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2013. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

- Management's estimate of the allowance for doubtful accounts is based on prior years' experience and management's analysis of accounts receivable. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Accordingly, the following material adjustments were identified during the audit and recorded by management:

Water Fund

- Entry of \$363,548 to adjust payroll expenses as of June 30, 2013
- Entry to record \$212,069 of depreciation expense as of June 30, 2013

Sewer Fund

- Entry of \$252,415 to adjust payroll expenses as of June 30, 2013
- Entry to record \$1,048,548 of depreciation expense as of June 30, 2013

Lighting & Landscaping Zone 8

- Entry of \$97,948 to adjust fixed assets as of June 30, 2013
- Entry of \$127,918 of depreciation expense as of June 30, 2013

Lighting & Landscaping Zone 9

- Entry of \$5,017 to adjust payroll expenses as of June 30, 2013
- Entry to record \$11,211 of depreciation expense as of June 30, 2013

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated _____, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of **Town of Discovery Bay Community Services District** and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants



**TOWN OF DISCOVERY BAY
COMMUNITY SERVICES DISTRICT**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2013

WORKING DRAFT



CROCE, SANGUINETTI, & VANDER VEEN

INC.

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditors' Report

To the Board of Directors
**Town of Discovery Bay Community
Services District**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Town of Discovery Bay Community Services District (District)** as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **Town of Discovery Bay Community Services District** as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

CROCE, SANGUINETTI, & VANDER VEEN, INC.
Certified Public Accountants
Stockton, California
_____, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

WORKING DRAFT

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis

June 30, 2013

This narrative overview and analysis of the Town of Discovery Bay Community Services District's (District) financial activities for the fiscal year ended June 30, 2013 has been provided by the management of the District. The management's discussion and analysis is intended to serve as an introduction to the District's financial statements which follow this section and is recommended to be reviewed in conjunction with them.

Financial Highlights

- The District's net position increased by \$503,891 over the prior year, including a \$329,132 decrease in net position of governmental activities, and a \$833,023 increase in net position of business-type activities. The District's net assets are now \$42,154,176.
- Total assets of the District were \$57,279,745 with capital assets at \$35,967,193 net of accumulated depreciation. Current, non-current and other assets were \$21,312,552.
- Total liabilities were \$15,125,569 consisting of long-term liabilities of \$14,242,632 and other current liabilities of \$882,937.
- Assets of the District exceeded liabilities at the close of the most recent fiscal year by \$42,154,176 (net position). Of this amount, \$20,336,983 (unrestricted net position) may be used to meet the District's ongoing obligations, and \$21,817,193 is net investment in capital assets.
- On the current financial resources basis, the District's governmental fund expenditures (including \$793,663 in capital outlay expenditures) exceeded revenues by \$936,155. The proprietary fund revenues exceeded expenses by \$833,023.
- At year-end, there was \$1,090,856 in cash and investments to fund future governmental activities, and \$19,691,281 in cash and investments to fund future business-type activities.

Overview of the Financial Statements

The District's financial statements are comprised of three components: government-wide financial statements, fund financial statements and notes to financial statements including required supplementary information.

Government-wide and fund financial statements present the results of operations for different functions of the District as follows:

1. **Government-wide financial statements** provide both long-term and short-term information about the District's overall financial position in a manner similar to private-sector business.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis

June 30, 2013

Overview of the Financial Statements (Continued)

The **Statement of Net Position** displays all of the District's assets and liabilities, with the difference between the two reported as net position. The **Statement of Activities** provides all current year revenues and expenses on an accrual basis of accounting regardless of when cash is received or paid. These two government-wide statements report the District's net position and how they have changed during the fiscal year. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or weakening.

The government-wide financial statements separately present the District's functions as follows:

- **Governmental activities** include services financed mainly through property taxes. The District's general, lighting and landscaping and community center services comprise its governmental activities.
 - **Business-type activities** include services financed, in whole or in part, by fees paid by those who directly benefit from the service. The District's business-type activities include providing water and wastewater services to the residents of the District.
2. **Fund financial statements** focus on the individual functions of the District, and report the District's operations in more detail than the government-wide statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used by state and local governments to control their resources that are legally restricted or otherwise earmarked for special purposes. The District reports its fund financial statements in the following two categories:
- **Governmental funds** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on 1) short-term inflows and outflows of expendable resources, and 2) the resources remaining at the end of the fiscal year that are available for future use. Because the focus of governmental funds is narrower than the government-wide financial statements, a reconciliation that explains the relationship (or differences) between them is presented following each of the governmental fund statements.
 - **Proprietary funds** are used to report the same functions presented as business-type activities in the government-wide financial statements in more detail.

Notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis

June 30, 2013

Financial Analysis of the Government-wide Financial Statements

A review of net position over time may serve as a useful indicator of the District's financial position. Net position represents the difference between the District's assets and liabilities. As of June 30, 2013, the District's net position was \$42,154,176, an increase of \$503,891 from prior year. The following table outlines the District's net position by function for the current and prior fiscal years.

Town of Discovery Bay Community Services District Net Assets
(rounded to the nearest dollar)
As of June 30, 2013 and 2012

<u>Assets</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>		<u>Variance</u> \$
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	
Current and other assets	\$ 1,118,860	\$ 1,983,027	\$ 7,681,181	\$ 6,451,661	\$ 8,800,041	\$ 8,434,688	\$ 365,353
Restricted assets	-	-	12,451,709	-	12,451,709	-	12,451,709
Non-current assets	-	-	60,802	-	60,802	-	60,802
Capital assets, net	<u>2,442,704</u>	<u>1,788,170</u>	<u>33,524,489</u>	<u>32,297,899</u>	<u>35,967,193</u>	<u>34,086,069</u>	<u>1,881,124</u>
Total assets	<u>3,561,564</u>	<u>3,771,197</u>	<u>53,718,181</u>	<u>38,749,560</u>	<u>57,279,745</u>	<u>42,520,757</u>	<u>14,758,988</u>
<u>Liabilities</u>							
Current liabilities	149,859	32,203	733,078	808,731	882,937	840,934	42,003
Non-current liabilities	<u>7,051</u>	<u>5,208</u>	<u>14,235,581</u>	<u>24,330</u>	<u>14,242,632</u>	<u>29,538</u>	<u>14,213,094</u>
Total liabilities	<u>156,910</u>	<u>37,411</u>	<u>14,968,659</u>	<u>833,061</u>	<u>15,125,569</u>	<u>870,472</u>	<u>14,255,097</u>
<u>Net Position</u>							
Invested in capital assets	2,442,704	1,788,170	19,374,489	32,297,899	21,817,193	34,086,069	(12,268,876)
Unrestricted	<u>961,950</u>	<u>1,945,616</u>	<u>19,375,033</u>	<u>5,618,600</u>	<u>20,336,983</u>	<u>7,564,216</u>	<u>12,772,767</u>
Total net position	<u>\$ 3,404,654</u>	<u>\$ 3,733,786</u>	<u>\$ 38,749,522</u>	<u>\$ 37,916,499</u>	<u>\$ 42,154,176</u>	<u>\$ 41,650,285</u>	<u>\$ 503,891</u>

By far the largest portion of the District's net position (52%) reflects its net capital assets (e.g., land, buildings and improvements, equipment, etc.). The District uses its capital assets to provide the services it is responsible for and those assets don't represent future expendable resources. The second largest portion of the District's net position, approximately 48%, reflects its unrestricted net position, which may be used to meet the government's ongoing obligations.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis

June 30, 2013

Financial Analysis of the Government-wide Financial Statements (Continued)

The following table displays the change in the District's net position for the year ended June 30, 2013.

Town of Discovery Bay Community Services District Change in Net Position

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program revenues						
Charges for services	\$ 58,284	\$ -	\$ 7,133,748	\$ 5,502,278	\$ 7,164,032	\$ 5,502,278
Operating grants and contributions	3,509	-	-	-	3,509	-
Capital grants and contributions	22,330	92,036	-	-	22,330	92,036
General revenues						
Property taxes	443,156	443,147	-	-	471,156	443,147
Assessments	112,878	113,973	-	-	112,878	113,973
Investment income	-	77	3,739	58	3,739	135
Other	121,837	32,074	4,002	-	125,839	32,074
Total revenues	<u>761,994</u>	<u>681,307</u>	<u>7,141,489</u>	<u>5,502,336</u>	<u>7,903,483</u>	<u>6,183,643</u>
Expenses						
General government	115,672	-	-	-	115,672	-
Community center	89,411	10,051	-	-	89,411	10,051
Lighting and landscaping						
Zone 8	775,081	514,341	-	-	775,081	514,341
Lighting and landscaping						
Zone 9	110,962	99,935	-	-	110,962	99,935
Water and sewer	-	-	5,530,295	6,063,058	5,530,295	6,063,058
Financing authority	-	-	778,171	-	778,171	-
Total expenses	<u>1,091,126</u>	<u>624,327</u>	<u>6,308,466</u>	<u>6,063,058</u>	<u>7,399,592</u>	<u>6,687,385</u>
Transfers	-	-	-	-	-	-
Change in net position	(329,132)	56,980	833,023	(560,722)	503,891	(503,742)
Contributed capital	-	35,847	-	-	-	35,847
Net position, beginning of year	<u>3,733,786</u>	<u>3,640,959</u>	<u>37,916,499</u>	<u>38,477,221</u>	<u>41,650,285</u>	<u>42,118,180</u>
Net position, end of year	<u>\$ 3,404,654</u>	<u>\$ 3,733,786</u>	<u>\$ 38,749,522</u>	<u>\$ 37,916,499</u>	<u>\$ 42,154,176</u>	<u>\$ 41,650,285</u>

The \$503,891 increase in net position is attributed to each function as follows:

Governmental Activities

- Charge for services increased by \$58,284 due to fitness dues and pool fees received as a result of the purchase of the community center.
- Costs for salaries increased \$87,645 (77%).

(Continued)

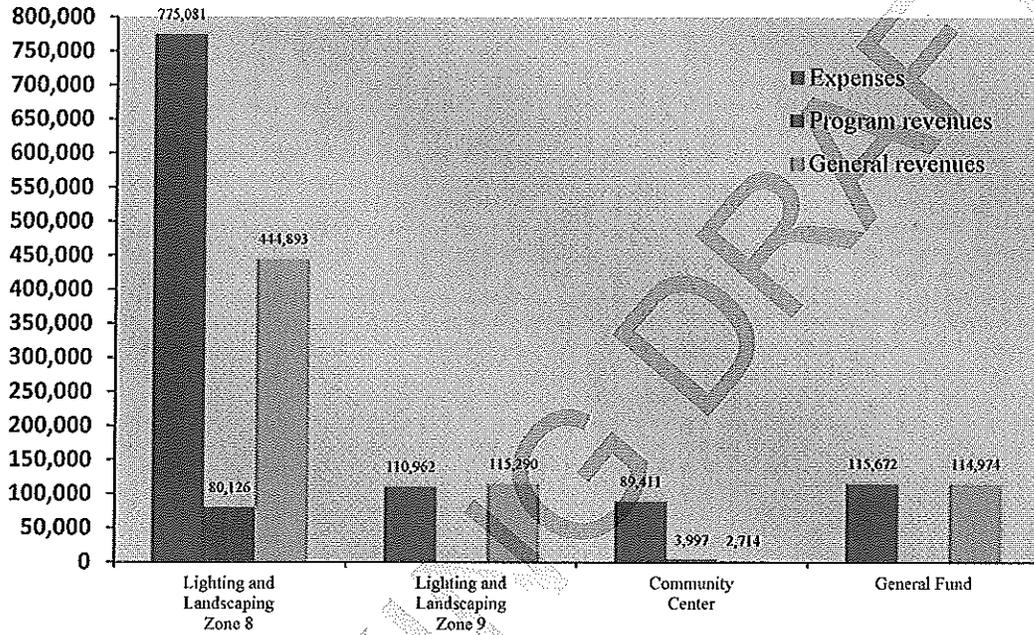
TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis

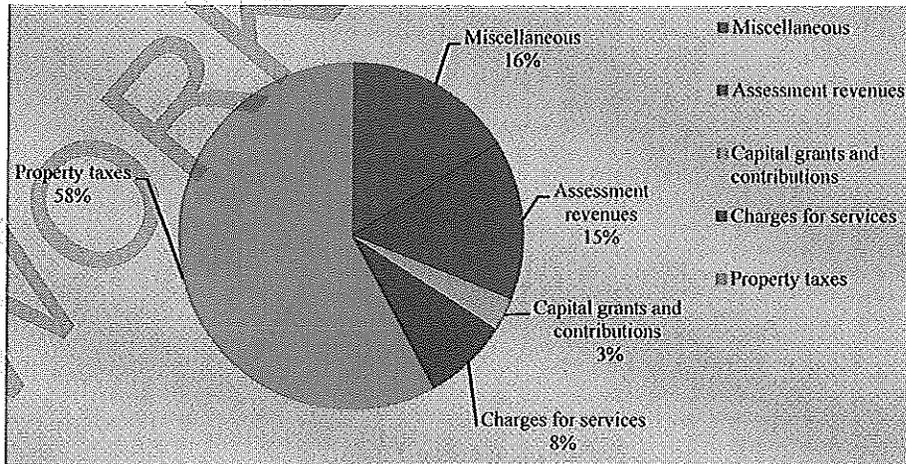
June 30, 2013

Financial Analysis of the Government-wide Financial Statements (Continued)

Expenses and Revenues - Governmental Activities



Revenues by Source - Governmental Activities



(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis

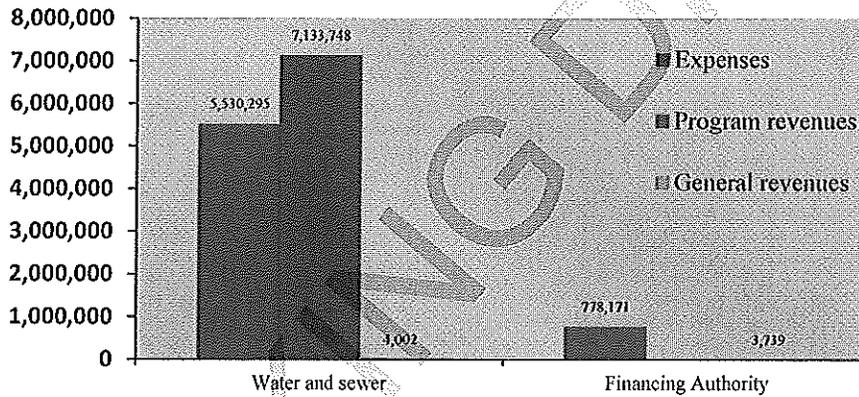
June 30, 2013

Financial Analysis of the Government-wide Financial Statements (Continued)

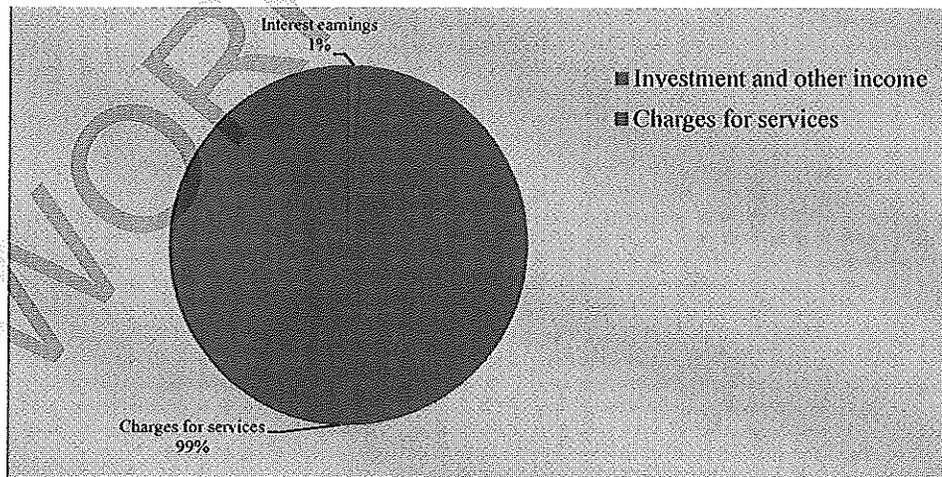
Business-type Activities

- Charges for services increased \$1,631,470 (30%) due to an increase in water and sewer rates.
- Expenses increased \$245,408 (4%) primarily due to higher depreciation, payroll costs and lower utilities, consulting services and contract services.

Expenses and Revenues - Business-type Activities



Revenues by Source - Business-type Activities



TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis

June 30, 2013

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on the short-term inflows and outflows and balances of current expendable resources. In particular, the *unassigned fund balance* presented in the balance sheet may serve as a useful measure of the District's resources available for spending at the end of its fiscal year.

As of the end of the current fiscal year, the District's combined governmental fund expenditures exceeded revenues by \$936,155 primarily due to increased expenditures. This resulted in a \$936,155 decrease in the combined ending fund balance of the District's governmental funds. The fund balance of the Lighting and landscaping Zone 8 fund decreased by \$869,238, the fund balance of the Lighting and landscaping Zone 9 fund increased by \$16,481, the fund balance of the community center fund decreased by \$82,700, and the fund balance of the general fund decreased by \$698. At year-end, the combined fund balance of governmental funds was \$969,001, consisting of unassigned funds, which is available for spending at the government's discretion.

Proprietary Funds

The District's proprietary fund statements provide the same type of information, in more detail, on the business-type activities presented in the government-wide financial statements.

The net position of the proprietary funds increased by \$833,023 from \$37,916,499 to \$38,749,522. The net assets included \$19,375,033 in unrestricted net position which has increased by \$13,756,433 or 245% from the previous year. The increase in unrestricted net position is primarily due to an increase in operating revenues and bond proceeds and a decrease in operating expenses.

Capital Asset and Debt Administration

Capital Assets

At the end of fiscal year 2013, the District's investment in capital assets amounted to \$21,817,193 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, vehicles, structures and improvements, and treatment and collection.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis

June 30, 2013

Capital Asset and Debt Administration (Continued)

The District's total investment in capital assets before depreciation increased by \$3,280,870 from \$42,412,888 to \$45,693,758. Significant additions to capital assets included:

- Dewatering and solar dryer #3 project (\$1,209,454)
- Triton 1500 Series Belt Filter press (\$239,596)
- Secondary process improvements - Plant #2 (\$162,849)
- Pump station W improvements (\$140,223)
- Well and pump station #7 (\$126,658)
- Cornell Park improvements and equipment (\$74,636)
- Community center land and buildings (\$810,000)

The following table displays the changes in District's capital assets, net of accumulated depreciation.

Town of Discovery Bay Community Services District's Capital Assets
(net of depreciation, in rounded dollars)

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land	\$ 415,930	\$ 293,930	\$ 307,000	\$ 267,000	\$ 722,930	\$ 560,930
Buildings and improvements	2,663,139	2,135,587	1,355,290	1,180,273	4,018,429	3,315,860
Treatment and collection	-	-	30,167,458	29,944,958	30,167,458	29,944,958
Structure and improvements	-	-	6,689,926	6,689,926	6,689,926	6,689,926
Equipment	146,299	79,965	999,628	890,241	1,145,927	970,206
Office furniture and equipment	7,450	4,309	-	-	7,450	4,309
Vehicles	55,424	55,424	382,778	356,928	438,202	412,352
Construction in progress	86,218	11,582	2,417,218	502,765	2,503,436	514,347
Total	3,374,460	2,580,797	42,319,298	39,832,091	45,693,758	42,412,888
Less accumulated depreciation	(931,756)	(792,627)	(8,794,809)	(7,534,192)	(9,726,565)	(8,326,819)
Net capital assets	\$ 2,442,704	\$ 1,788,170	\$33,524,489	\$32,297,899	\$35,967,193	\$34,086,069

Additional information on the District's capital assets can be found in Note E of the "Notes to Financial Statements" section.

Debt Administration

At June 30, 2013, the District had \$14,150,000 in debt outstanding as compared to \$0 for the prior year. During fiscal year 2013, the District received Series 2012 Enterprise Revenue Bonds to finance the acquisition and construction of certain improvements to the water and wastewater systems. Additional information regarding the District's debt can be found in Note F of this report.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Management's Discussion and Analysis

June 30, 2013

Economic Factors and Next Year's Budgets and Rates

The District has experienced moderate growth which is expected to continue over the next 3-5 years as the economy recovers. This growth will further create demand for water and wastewater services and additional capital facilities. These demands have been addressed in the District's capital improvement program. The District is currently in the process of reviewing rates for water and wastewater services to evaluate the District's financial needs and rate structure. The results of the rate study should be known during fiscal year 2013-2014.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's financial accountability and compliance with applicable laws for all those with an interest in the District's finances. Questions concerning any of the information provided in this report, or requests for additional financial information can be addressed to Town of Discovery Bay Community Services District, Attention: General Manager, 1800 Willow Lake Road, Discovery Bay, California 94505.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Statement of Net Position

June 30, 2013

	<u>Governmental activities</u>	<u>Business-type activities</u>	<u>Total</u>
Assets			
Current assets:			
Cash and investments	\$ 1,090,856	\$ 7,239,572	\$ 8,330,428
Restricted - cash and investments	-	12,451,709	12,451,709
Accounts receivable, net of allowance for doubtful accounts	20,335	440,777	461,112
Advances on taxes	1,050	832	1,882
Due from other funds	2,040	-	2,040
Inventory	4,579	-	4,579
Non-current assets:			
Debt issuance costs-prepaid insurance, net	-	60,802	60,802
Capital assets, net of accumulated depreciation	<u>2,442,704</u>	<u>33,524,489</u>	<u>35,967,193</u>
Total assets	<u>3,561,564</u>	<u>53,718,181</u>	<u>57,279,745</u>
Deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities			
Current liabilities:			
Accounts payable	140,508	361,981	502,489
Accrued payroll	7,014	20,795	27,809
Interest payable	-	44,893	44,893
Deferred revenue	-	15,409	15,409
Due to other funds	2,337	-	2,337
Bonds payable-current	-	290,000	290,000
Non-current liabilities:			
Compensated absences	7,051	28,157	35,208
Bonds payable	-	13,860,000	13,860,000
Unamortized bond premium	<u>-</u>	<u>347,424</u>	<u>347,424</u>
Total liabilities	<u>156,910</u>	<u>14,968,659</u>	<u>15,125,569</u>
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Net Position			
Net investment in capital assets	2,442,704	19,374,489	21,817,193
Unrestricted	<u>961,950</u>	<u>19,375,033</u>	<u>20,336,983</u>
Total net position	<u>\$ 3,404,654</u>	<u>\$ 38,749,522</u>	<u>\$ 42,154,176</u>

The accompanying notes are an integral part of this financial statement.

STATEMENT OF ACTIVITIES

WORKING DRAFT

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Statement of Activities

For the year ended June 30, 2013

		Program revenues		
	<u>Expenses</u>	<u>Charges for services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>
Governmental activities				
General government	\$ 115,672	\$ -	\$ -	\$ -
Community center	89,411	808	3,189	-
Lighting and landscaping Zone 8	775,081	57,476	320	22,330
Lighting and landscaping Zone 9	<u>110,962</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	<u>1,091,126</u>	<u>58,284</u>	<u>3,509</u>	<u>22,330</u>
Business-type activities				
Water	2,438,623	3,071,388	-	-
Sewer	3,091,672	4,062,360	-	-
Financing Authority	<u>778,171</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities	<u>6,308,466</u>	<u>7,133,748</u>	<u>-</u>	<u>-</u>
Total government	<u>\$ 7,399,592</u>	<u>\$ 7,192,032</u>	<u>\$ 3,509</u>	<u>\$ 22,330</u>

General revenues

 Taxes

 Property taxes

 Homeowners property tax relief

 Assessments

 Investment income

 Other income

Transfers

 Total general revenues and transfers

Change in net position

 Net position, beginning of year

 Net position, end of year

Net (expense) revenue and changes in net position

<u>Governmental activities</u>	<u>Business-type activities</u>	<u>Totals</u>
\$ (115,672)	\$ -	\$ (115,672)
(85,414)	-	(85,414)
(694,955)	-	(694,955)
<u>(110,962)</u>	<u>-</u>	<u>(110,962)</u>
<u>(1,007,003)</u>	<u>-</u>	<u>(1,007,003)</u>
-	632,765	632,765
-	970,688	970,688
<u>-</u>	<u>(778,171)</u>	<u>(778,171)</u>
<u>-</u>	<u>825,282</u>	<u>825,282</u>
<u>(1,007,003)</u>	<u>825,282</u>	<u>(181,721)</u>
438,693	-	438,693
4,463	-	4,463
112,878	-	112,878
-	3,739	3,739
121,837	4,002	125,839
<u>-</u>	<u>-</u>	<u>-</u>
<u>677,871</u>	<u>7,741</u>	<u>685,612</u>
(329,132)	833,023	503,891
<u>3,733,786</u>	<u>37,916,499</u>	<u>41,650,285</u>
<u>\$ 3,404,654</u>	<u>\$ 38,749,522</u>	<u>\$ 42,154,176</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

**Balance Sheet
Governmental Funds**

June 30, 2013

	Special revenue funds				Total governmental funds
	General fund	Community center	Lighting and landscaping Zone 8	Lighting and landscaping Zone 9	
Assets					
Cash and investments	\$ 8,001	\$ 457,070	\$ 470,480	\$ 155,305	\$ 1,090,856
Accounts receivable	20,335	-	-	-	20,335
Advances on taxes	-	-	1,050	-	1,050
Inventory	-	4,579	-	-	4,579
Due from other funds	-	-	-	2,040	2,040
Total assets	<u>\$ 28,336</u>	<u>\$ 461,649</u>	<u>\$ 471,530</u>	<u>\$ 157,345</u>	<u>\$ 1,118,860</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 19,408	\$ -	\$ 104,876	\$ 16,224	\$ 140,508
Accrued payroll	3,473	-	3,237	304	7,014
Due to other funds	-	-	2,337	-	2,337
Total liabilities	<u>22,881</u>	<u>-</u>	<u>110,450</u>	<u>16,528</u>	<u>149,859</u>
Fund balances					
Committed to:					
Community center	-	461,649	-	-	461,649
Lighting and landscaping Zone 8	-	-	361,080	-	361,080
Lighting and landscaping Zone 9	-	-	-	140,817	140,817
Unassigned	5,455	-	-	-	5,455
Total fund balances	<u>5,455</u>	<u>461,649</u>	<u>361,080</u>	<u>140,817</u>	<u>969,001</u>
Total liabilities and fund balances	<u>\$ 28,336</u>	<u>\$ 461,649</u>	<u>\$ 471,530</u>	<u>\$ 157,345</u>	<u>\$ 1,118,860</u>

Reconciliation to statement of net position

Total governmental fund balances	\$ 969,001
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	2,442,704
Long-term liabilities are not due and payable in the current period, and, therefore, are not reported in the balance sheet of governmental funds	<u>(7,051)</u>
Net position of governmental activities	<u>\$ 3,404,654</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds**

For the year ended June 30, 2013

	<u>General fund</u>	<u>Special revenue funds</u>		<u>Total governmental funds</u>	
		<u>Community center</u>	<u>Lighting and landscaping Zone 8</u>		<u>Lighting and landscaping Zone 9</u>
Revenues					
Property taxes	\$ -	\$ -	\$ 512,362	\$ -	\$ 512,362
Assessment income	-	-	-	112,878	112,878
Grant income	-	-	22,330	-	22,330
Homeowners property tax relief	-	-	4,463	-	4,463
Other	114,974	3,522	31,213	2,412	152,121
Contributions	-	3,189	320	-	3,509
Total revenues	<u>114,974</u>	<u>6,711</u>	<u>570,688</u>	<u>115,290</u>	<u>807,663</u>
Expenditures					
Repairs and maintenance	-	-	262,075	45,609	307,684
Utilities	-	-	130,395	17,010	147,405
Payroll	115,188	-	187,089	12,651	314,928
Other	484	18,996	30,029	8,911	58,420
Insurance	-	-	4,183	3,359	7,542
Professional fees	-	70,415	35,075	8,686	114,176
Capital outlay	-	-	791,080	2,583	793,663
Total expenditures	<u>115,672</u>	<u>89,411</u>	<u>1,439,926</u>	<u>98,809</u>	<u>1,743,818</u>
Net change in fund balances	(698)	(82,700)	(869,238)	16,481	(936,155)
Fund balances, beginning of year	<u>6,153</u>	<u>544,349</u>	<u>1,230,318</u>	<u>124,336</u>	<u>1,905,156</u>
Fund balances, end of year	<u>\$ 5,455</u>	<u>\$ 461,649</u>	<u>\$ 361,080</u>	<u>\$ 140,817</u>	<u>\$ 969,001</u>

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (Continued)**

For the year ended June 30, 2013

Reconciliation to statement of activities

Net change in fund balances - governmental funds	\$ (936,155)
Amounts reported for governmental activities in the statement of net position are different because of the following:	
Depreciation expense related to capital assets is recognized in the statement of activities, but is not reported in the funds	(139,128)
Governmental funds report capital outlays as expenditures while governmental activities record depreciation expense to allocate those expenditures over the life of the assets	793,663
Change in compensated absences is recorded as an expense in the statement of activities	(1,844)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	<u>(45,668)</u>
Change in net position of governmental activities	<u>\$ (329,132)</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

**Statement of Net Position
Proprietary Funds**

June 30, 2013

	Water <u>fund</u>	Sewer <u>fund</u>	Financing <u>Authority fund</u>	<u>Total</u>
<u>Assets and Deferred Outflows of Resources</u>				
Current assets				
Cash and investments	\$ 2,869,508	\$ 4,370,064	\$ 12,451,709	\$ 19,691,281
Accounts receivable, net	236,158	204,619	-	440,777
Advances on taxes	333	499	-	832
Total current assets	<u>3,105,999</u>	<u>4,575,182</u>	<u>12,451,709</u>	<u>20,132,890</u>
Non-current assets				
Debt issuance cost - prepaid insurance	-	-	60,802	60,802
Debt service - installment receivable	-	-	22,250	22,250
Capital assets, net of accumulated depreciation	<u>5,934,932</u>	<u>25,873,385</u>	<u>1,716,172</u>	<u>33,524,489</u>
Total non-current assets	<u>5,934,932</u>	<u>25,873,385</u>	<u>1,799,224</u>	<u>33,607,541</u>
Deferred outflows of resources				
	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 9,040,931</u>	<u>\$ 30,448,567</u>	<u>\$ 14,250,933</u>	<u>\$ 53,740,431</u>
<u>Liabilities, Deferred Inflows of Resources and Net Position</u>				
Current liabilities (payable from current assets)				
Accounts payable	81,714	190,670	89,597	361,981
Accrued payroll	11,929	8,866	-	20,795
Interest payable	-	-	44,893	44,893
Deferred revenue	15,409	-	-	15,409
Bonds payable - current	-	-	290,000	290,000
Total current liabilities	<u>109,052</u>	<u>199,536</u>	<u>424,490</u>	<u>733,078</u>
Non-current liabilities				
Debt service - installment payable	-	22,250	-	22,250
Compensated absences	14,078	14,079	-	28,157
Bonds payable	-	-	13,860,000	13,860,000
Unamortized bond premium	-	-	347,424	347,424
Total non-current liabilities	<u>14,078</u>	<u>36,329</u>	<u>14,207,424</u>	<u>14,257,831</u>
Deferred inflows of resources				
	-	-	-	-
Net Position				
Net investment in capital assets	5,934,932	25,873,385	(12,433,828)	19,374,489
Unrestricted				
Board designated	1,000,000	2,000,000	-	3,000,000
Undesignated	<u>1,982,869</u>	<u>2,339,317</u>	<u>12,052,847</u>	<u>16,375,033</u>
Total net position	<u>8,917,801</u>	<u>30,212,702</u>	<u>(380,981)</u>	<u>38,749,522</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 9,040,931</u>	<u>\$ 30,448,567</u>	<u>\$ 14,250,933</u>	<u>\$ 53,740,431</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

**Statement of Revenues, Expenses and Change in Net Position
Proprietary Funds**

For the year ended June 30, 2013

	<u>Water fund</u>	<u>Sewer fund</u>	<u>Financing Authority fund</u>	<u>Total</u>
Operating revenues				
Charges for services	\$ 3,016,157	\$ 3,768,485	\$ -	\$ 6,784,642
Connection fees	55,231	293,875	-	349,106
Other	-	10,756	-	10,756
Total operating revenues	<u>3,071,388</u>	<u>4,073,116</u>	<u>-</u>	<u>7,144,504</u>
Operating expenses				
Depreciation	212,069	1,048,548	-	1,260,617
Contract services	482,995	635,957	-	1,118,952
Repairs and maintenance	594,175	433,103	-	1,027,278
Payroll	395,872	281,222	-	677,094
Utilities	348,444	307,021	-	655,465
Professional fees	177,129	133,682	3,200	314,011
Miscellaneous	68,646	56,791	-	125,437
Insurance	37,711	73,814	2,097	113,622
Permits and fees	20,282	44,179	-	64,461
Chemicals	32,110	4,503	-	36,613
Directors' expenses	12,870	19,305	-	32,175
Telephone and communications	11,929	17,810	-	29,739
Supplies	9,150	14,845	-	23,995
Memberships	5,429	16,601	-	22,030
Staff training	4,579	3,295	-	7,874
Public communication	2,500	-	-	2,500
Total operating expenses	<u>2,415,890</u>	<u>3,090,676</u>	<u>5,297</u>	<u>5,511,863</u>
Operating income (loss)	<u>655,498</u>	<u>982,440</u>	<u>(5,297)</u>	<u>1,632,641</u>
Nonoperating revenues (expenses)				
Investment income	-	-	3,739	3,739
Bad debt expense	(29,487)	(996)	-	(30,483)
Bond issuance costs	-	-	(334,381)	(334,381)
Interest expense	-	-	(438,493)	(438,493)
Total nonoperating revenues (expenses)	<u>(29,487)</u>	<u>(996)</u>	<u>(769,135)</u>	<u>(799,618)</u>
Operating transfers in (out)	<u>(56,428)</u>	<u>(337,023)</u>	<u>393,451</u>	<u>-</u>
Change in net position	569,583	644,421	(380,981)	833,023
Net position, beginning of year	<u>8,348,218</u>	<u>29,568,281</u>	<u>-</u>	<u>37,916,499</u>
Net position, end of year	<u>\$ 8,917,801</u>	<u>\$ 30,212,702</u>	<u>\$ (380,981)</u>	<u>\$ 38,749,522</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

**Statement of Cash Flows
Proprietary Funds**

For the year ended June 30, 2013

	<u>Water fund</u>	<u>Sewer fund</u>	<u>Financing Authority fund</u>	<u>Total</u>
Cash flows from operating activities				
Receipts from customers	\$ 2,964,353	\$ 4,057,984	\$ (22,250)	\$ 7,022,337
Payments to vendors and suppliers	(2,013,495)	(2,026,156)	23,498	(4,016,153)
Payments to employees and directors	(402,457)	(307,166)	-	(709,623)
Received from other funds for services	-	29,705	-	7,455
Net cash provided by operating activities	<u>548,401</u>	<u>1,754,367</u>	<u>1,248</u>	<u>2,304,016</u>
Cash flows from non-capital financing activities				
Issuance of bonds	-	-	14,150,000	14,150,000
Cost of issuance	-	-	(334,381)	(334,381)
Interest payments on bonds payable	-	-	(393,600)	(393,600)
Premium on bonds	-	-	347,424	347,424
Transfers in	-	-	393,451	393,451
Transfers out	(56,428)	(337,023)	-	(393,451)
Net cash provided by (used in) non-capital financing activities	<u>(56,428)</u>	<u>(337,023)</u>	<u>14,162,894</u>	<u>13,769,443</u>
Cash flows from capital and related financing activities				
Acquisition of capital assets	(111,898)	(636,888)	(1,716,172)	(2,464,958)
Net cash used in capital and related financing activities	<u>(111,898)</u>	<u>(636,888)</u>	<u>(1,716,172)</u>	<u>(2,464,958)</u>
Cash flows from investing activities				
Interest income	-	-	3,739	3,739
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>3,739</u>	<u>3,739</u>
Net increase in cash and cash equivalents	380,075	780,456	12,451,709	13,612,240
Cash and cash equivalents, beginning of year	<u>2,489,433</u>	<u>3,589,608</u>	<u>-</u>	<u>6,079,041</u>
Cash and cash equivalents, end of year	<u>\$ 2,869,508</u>	<u>\$ 4,370,064</u>	<u>\$ 12,451,709</u>	<u>\$19,691,281</u>
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ 655,498	\$ 982,440	\$ (5,297)	\$ 1,632,641
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	212,069	1,048,548	-	1,260,617
Change in assets and liabilities				
Accounts receivable	(114,046)	(15,131)	(22,250)	(151,427)
Due from other funds	-	29,705	-	29,705
Debt issuance costs - prepaid insurance	-	-	(60,802)	(60,802)
Accounts payable	(218,416)	(284,556)	89,597	(413,375)
Accrued payroll	1,938	(6,120)	-	(4,182)
Compensated absences	4,347	(519)	-	3,828
Deferred revenue	7,011	-	-	7,011
Net cash provided by operating activities	<u>\$ 548,401</u>	<u>\$ 1,754,367</u>	<u>\$ 1,248</u>	<u>\$ 2,304,016</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies

This summary of significant accounting policies of the Town of Discovery Bay Community Services District (the District) is presented to assist in understanding the District's financial statements.

Description of the reporting entity

The Town of Discovery Bay Community Services District, formerly known as Discovery Bay Community Services District was formed by the residents of Discovery Bay under the authority of the Cortese-Knox Act (Gov. C. Sec. 56000). This newly formed special district was formed as a result of a petition of residents to provide services to the residents of Discovery Bay. Effective July 1, 1998, the District assumed the responsibilities, funding, and assets previously held by the dissolved Sanitation District #19. During November 1998, the residents of Discovery Bay voted to activate the latent powers of the District to include recreation; specifically, to acquire, fund, and operate a Community Center.

Effective August 13, 2003, the Local Agency Formation Commission (LAFCO) of Contra Costa County dissolved County Service Area M-8 and annexed the territory to the Town of Discovery Bay Community Services District. The District is responsible for maintaining the lighting, landscaping, and parks within Service Area M-8 of the Town of Discovery Bay.

The Town of Discovery Bay Community Services District formed an assessment district known as Ravenswood Improvement District - Discovery Bay Lighting and landscaping Zone 9 for the purpose of providing for the operation and maintenance of landscaping, parks and open space in the subdivision known as Ravenswood.

The purpose of the Town of Discovery Bay Community Services District, a multipurpose independent district, is to represent the residents of Discovery Bay in any matters covered under the California Government Code relating to a Community Services District. In addition to the purposes listed in the Government Code, the District has been ordered by LAFCO and the Board of Supervisors to perform an advisory role for the residents of Discovery Bay. This role includes, but is not limited to, advising the County in matters of land use planning, zoning, compliance, roads and streets, lighting, landscaping, parks and public safety services. The District also provides water and sewer services to the Town of Discovery Bay.

As required by accounting principles generally accepted in the United States of America and the Governmental Accounting Standards Board, these financial statements present the government and its component units, entities for which the government is considered to be

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies (Continued)

financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government.

The District's financial reporting entity is composed of the following:

Primary Government:	Town of Discovery Bay Community Services District
Blended Component Unit:	Discovery Bay Public Financing Authority

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Blended Component Units

The Town of Discovery Bay Community Services District (the District) and the Byron Bethany Irrigation District entered into a Joint Exercise of Powers Agreement dated July 1, 2012, forming the Discovery Bay Public Financing Authority (the Authority). The Authority is authorized to borrow money for the purpose of assisting the District in financing various public capital improvements and facilities. The Authority issued revenue bonds in order to fund such expenditures. The Authority is controlled by the District and has the same governing body as the District, which also performs all accounting and administrative functions for the Authority. The financial activities of the Authority have been included (termed "blended") in these financial statements in the business-type activities.

Government-wide financial statements

The Statement of Net Position and Statement of Activities display information about the primary government, the District and its blended component unit. These statements include the financial activities of the overall District government, except for fiduciary activities.

Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the District and for each function

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies (Continued)

of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program, and (c) fees, grants, and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund financial statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. The District presently has no fiduciary funds. An emphasis is placed on major funds within the governmental and enterprise categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

The General Fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the District. The reporting entity includes the following special revenue funds, all of which are reported as major funds:

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies (Continued)

<u>Fund</u>	<u>Brief description</u>
Community Center	Accounts for revenues and expenditures of acquiring, funding, and operating a community center.
Lighting and landscaping Zone 8	Accounts for revenues and expenditures related to maintenance of street lighting and landscaping facilities and services; local parks and recreation facilities and services; parkway facilities and services; and open space facilities and services Zone 8.
Lighting and landscaping Zone 9	Accounts for revenues and expenditures related to operation and maintenance of landscaping, parks and open space in the subdivision known as Ravenswood.

Proprietary Funds

Enterprise Funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges, and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise funds, all of which are reported as major funds:

<u>Fund</u>	<u>Brief description</u>
Water Fund	Accounts for the activities of providing water services to the residents of the District. All activities necessary to provide such services are accounted for in this fund, including administration, operations, capital improvements, maintenance, financing and related debt service, and billing and collection.
Sewer Fund	Accounts for the activities associated with operating and maintaining the Districts collection and treatment of wastewater. All activities necessary to provide such services are accounted for in this fund, including administration, operations, capital improvements, maintenance, financing and related debt service, and billing and collection.
Financing Authority Fund	Accounts for facilitating the financing of public capital improvements and facilities for the District's water and wastewater system. All activities necessary to provide such services are accounted for in this fund, including administration, operations, capital improvements, maintenance, financing and related debt, and billing and collection.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies (Continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The District's operating revenues include all revenues derived from water and sewage services. The enterprise funds also recognize as operating revenue, the portion of tap fees, connection fees and impact fees intended to recover the cost of connecting new customers to the system. Operating expenses include all costs related to water and sewage services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses, except for capital contributions, which represent capital contributions collected for the acquisition or construction of capital assets.

In accordance with GASB Statement No. 62, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the District applies all GASB pronouncements currently in effect as well as FASB Statements and Interpretations, APB Opinions, and ARBs of the Committee on Accounting Procedures issued on or before November 30, 1989.

Measurement focus

In the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies (Continued)

Basis of accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Cash and investments

For the purpose of financial reporting "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

Restricted cash and cash equivalents includes proceeds from the 2012 enterprise revenue bonds related to special projects, which are estimated for capital projects and repayment of bonds.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies (Continued)

Accounts receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The District provides for losses on accounts receivable using the allowance method. The allowance is based on historical experience and management's evaluation of outstanding accounts receivable.

Inventory

Inventory held in the special revenue fund is carried at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Capital assets

Capital assets are reported in the applicable governmental or business-type activities columns of the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost. The District's policy is to capitalize all assets with costs exceeding certain minimum thresholds and with useful lives exceeding two years.

Depreciation has been provided on capital assets and is charged as an expense against operations each year. The total amount of depreciation taken over the years is reported on the statement of net position as a reduction in the book value of capital assets.

Depreciation is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets.

Structures and improvements	5-50 years
Equipment	5-25 years
Vehicles	5 years

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Compensated absences

Compensated absences are accrued as earned by employees, and consist of accruals for vacation time. The District's liability for compensated absences is reported in the Statement of Net Position for governmental activities in the government-wide financial statements.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies (Continued)

Net position

Equity in the financial statements is classified as net position and displayed in three components as follows:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to these assets.
- c. Unrestricted - Amounts not required to be reported in other components of net position.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted - includes amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the District to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.

Committed - includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority which includes the District charter, ordinances and resolutions. Those committed amounts cannot be used for any other purpose unless the District removes or

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies (Continued)

changes the specified use by taking the same type of action (District charter, ordinance and resolution) it employed previously to commit those amounts.

Assigned - includes amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Trustees, District manager or their designee as established in the District's Fund Balance Policy.

Unassigned - includes amounts that have not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the District's policy to use committed resources first, then assigned, and then unassigned as they are needed.

Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

1. Interfund loans - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. Interfund reimbursements - Repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.
4. Interfund transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies (Continued)

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal balances - Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.
2. Internal activities - Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers - Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities.

Property taxes

Property taxes and property assessments were levied January 1, 2012, assessed July 1, 2012 and were payable in two installments on December 10, 2012 and April 10, 2013. The County of Contra Costa bills and collects property taxes on behalf of the District.

Utility sales

Utility sales are billed on a monthly basis. Estimated unbilled utility revenue through June 30 has been accrued at year-end for the enterprise funds.

Contributed capital

Effective August 13, 2003, the District recorded contributed capital to transfer funds from County Service M-8 to Lighting and landscaping Zone 8. The Lighting and landscaping Zone 8 district became the responsibility of the District on August 13, 2003. The contributed capital represents all capital assets and assets transferred to the District.

The District has received \$18,757,813 of noncash capital contributions from developers consisting of water and sewer infrastructure.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note A - Summary of Significant Accounting Policies (Continued)

Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the basic financial statements and the reported changes in net position during the reporting period. Actual results could differ from those estimates.

Budgetary accounting

The District does not adopt appropriated budgets. However, the District does adopt non-appropriated budgets annually, which are approved by the Board of Directors.

Long-lived assets

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less costs to sell.

New accounting pronouncements

The District implemented Government Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, for the year ended June 30, 2013. This Statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources which are distinct from assets and liabilities and amends the net asset reporting requirements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

In March 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement amends or supersedes the accounting and financial reporting guidance for certain items previously required to be reported as assets or liabilities. In addition, it amends or supersedes requirements for the determination of major funds and addresses other statement of net position and governmental funds balance sheet presentation issues. The District will be required to implement the provisions of this Statement for the year ended June 30, 2014. This Statement will not have a material impact on the financial statements.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note B - Cash and Investments

Cash and investments as of June 30, 2013 are classified in the accompanying financial statements as follows:

Statement of net position:

Cash and investments	\$ 8,330,428
Restricted cash and investments	<u>12,451,709</u>
Total cash and investments	<u>\$ 20,782,137</u>

Cash and investments as of June 30, 2013 consist of the following:

Deposits with financial institutions	\$ 1,136,791
Contra Costa County Treasurer	7,186,911
Investments	<u>12,458,435</u>
	<u>\$ 20,782,137</u>

<u>Investment Type</u>	<u>Carrying value</u>	<u>Fair value</u>
Certificate of Deposit	\$ 6,726	\$ 6,726
Mutual Funds	<u>12,451,709</u>	<u>12,451,709</u>
	<u>\$ 12,458,435</u>	<u>\$ 12,458,435</u>

The District maintains a cash and investment pool that is available for use by all funds except for the Lighting and landscaping fund whose investments were directed by Contra Costa County. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as "cash and investments". Cash balances from all participating funds are combined and invested to the extent possible, pursuant to the Board of Directors approved Investment Policy and guidelines, and the California Government Code Section 53600.

The Government Code and the District's Investment Policy allow investments in the following instruments:

<u>Investment Type</u>	<u>Maximum Maturity</u>	<u>Authorized Limit%</u>	<u>Required Rating</u>
Local Agency Bonds	N/A	None	None
U.S. Treasury Bills, Notes or Bonds	N/A	None	None
State Registered Warrants, Notes, or Bonds	N/A	None	None
Notes and bonds of other Local California Agencies including pooled investment accounts	N/A	None	None
U.S. Agencies	N/A	None	None

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note B - Cash and Investments (Continued)

<u>Investment Type</u>	<u>Maximum Maturity</u>	<u>Authorized Limit%</u>	<u>Required Rating</u>
Bankers Acceptances	270 days	40%	None
Prime Commercial Paper	180 days	15% or 30%	A1/P1
Negotiable Certificates of Deposit	N/A	30%	None
Repurchase and Reverse Repurchase Agreements	N/A	None/20%	None
Medium Term Corporate Notes	5 years	30%	A
Money Market Mutual Funds	N/A	15%	2-AAA
Collateralized Bank Deposits	N/A	None	None
Mortgage Pass-Through Securities	5 years	30%	AA
Funds held under the Terms of a Trust Indenture or other contract	*	*	*

*Such funds may be invested according to the provisions of those indentures or agreements.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

<u>Investment Type</u>	<u>Totals</u>	<u>12 months or less</u>	<u>13 - 24 months</u>	<u>25-36 months</u>	<u>37 - 48 months</u>	<u>49 - 60 months</u>	<u>More than 60 months</u>
Certificate of Deposit	\$ 6,726	\$ -	\$ 6,726	\$ -	\$ -	\$ -	\$ -
Mutual Funds	<u>12,451,709</u>	<u>12,451,709</u>	-	-	-	-	-
Total	<u>\$12,458,435</u>	<u>\$12,451,709</u>	<u>\$ 6,726</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note B - Cash and Investments (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating as of fiscal year end for each investment type.

<u>Investment Type</u>	<u>Amount</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Fiscal Year End</u>				<u>As of Investment</u>
				<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>Not Rated</u>	
Certificate of Deposit	\$ 6,726	N/A	\$ -	\$ -	\$ -	\$ -	\$ 6,726	1%
Mutual Funds	<u>12,451,709</u>	N/A	-	<u>12,451,709</u>	-	-	-	<u>99%</u>
Total	<u>\$ 12,458,435</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,726</u>	<u>100%</u>

Concentration of Credit Risk

The investment policy of the District contains limitations on the amount that can be invested in certain types of investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the government unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note B - Cash and Investments (Continued)

Deposits with financial institutions and Contra Costa County Treasurer

Cash on deposit in commercial accounts is insured by the Federal Deposit Insurance Corporation (FDIC). Cash held by the Contra-Costa County Treasury is pooled with other County deposits for investment purposes by the County Treasurer in accordance with the investment policy of the County Treasurer (see County Treasurer's investment policy at <http://www.co.contra-costa.ca.us/>). The Pool has established a treasury oversight committee to monitor and review the management of public funds maintained in the Pool.

Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed investment income. Investment income is prorated to individual funds based on their average daily cash balances. The value of the District shares in the Pool, which may be withdrawn, is determined on an amortized cost basis, which is different than the fair value of the District's position in the Pool. The District's investment in the Pool is unrated, stated at cost which approximates fair value, available upon demand and considered cash equivalents.

Note C - Accounts Receivable, Net

The accounts receivable, net balance consists of the following balances as of June 30, 2013:

	<u>General</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Accounts receivable	\$ 20,335	\$ 272,250	\$ 227,758	\$ 520,343
Allowance for uncollectible	_____ -	_____ (36,092)	_____ (23,139)	_____ (59,231)
Accounts receivable, net	\$ 20,335	\$ 236,158	\$ 204,619	\$ 461,112

Note D - Interfund Transactions

Interfund transactions consist of the following:

Transfers between funds

Resources may be transferred from one District fund to another with approval. The purpose of the majority of transfers is to reimburse a fund which has made an expenditure on behalf of another fund. Less often, a transfer may be made to open or close a fund.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note D - Interfund Transactions (Continued)

Transfers between funds during the year ended June 30, 2013 were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds		
Lighting and landscaping Zone 8 Fund	\$ -	\$ 2,337
Lighting and landscaping Zone 9 Fund	<u>2,040</u>	<u>-</u>
Total interfund transfers	<u>\$ 2,040</u>	<u>\$ 2,337</u>

In general, the District uses interfund transfers to:

- Transfer unrestricted revenues collected in the water and sewer fund to help finance various programs and capital projects accounted for in other funds
- Fund operations (move revenues from the funds that collect them to the funds that statute or budget requires to expend them)
- Fund interdepartmental cost reimbursement
- Fund capital projects

The effect of the interfund activity has not been eliminated from the government-wide financial statements as the amounts relate to transfers between governmental and business-type activities. The transfers have resulted from deposits made by Contra Costa County into the Sewer and Water Fund for revenues of the Community Center Special Revenue Fund.

Note E - Capital Assets

Capital asset activity for the year ended June 30, 2013, is as follows:

	<u>Balance June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance June 30, 2013</u>
Governmental activities					
Nondepreciable capital assets					
Land	\$ 293,930	\$ 122,000	\$ -	\$ -	\$ 415,930
Construction in progress	<u>11,582</u>	<u>74,636</u>	<u>-</u>	<u>-</u>	<u>86,218</u>
Total nondepreciable capital assets	<u>305,512</u>	<u>196,636</u>	<u>-</u>	<u>-</u>	<u>502,148</u>
Depreciable capital assets					
Equipment	79,965	66,334	-	-	146,299
Buildings and improvements	2,135,587	527,552	-	-	2,663,139
Office furniture and equipment	4,309	3,141	-	-	7,450
Vehicles	<u>55,424</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,424</u>
Total depreciable capital assets	2,275,285	597,027	-	-	2,872,312
Less accumulated depreciation	<u>(792,627)</u>	<u>(139,129)</u>	<u>-</u>	<u>-</u>	<u>(931,756)</u>
Net depreciable capital assets	<u>1,482,658</u>	<u>457,898</u>	<u>-</u>	<u>-</u>	<u>1,940,556</u>
Net capital assets	<u>\$ 1,788,170</u>	<u>\$ 654,534</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,442,704</u>

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note E - Capital Assets (Continued)

	<u>Balance</u> <u>June 30, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2013</u>
Business-type activities					
Nondepreciable capital assets					
Land	\$ 267,000	\$ 40,000	\$ -	\$ -	\$ 307,000
Construction in progress	<u>502,765</u>	<u>2,114,703</u>	<u>-</u>	<u>(200,250)</u>	<u>2,417,218</u>
Total nondepreciable capital assets	<u>769,765</u>	<u>2,154,703</u>	<u>-</u>	<u>(200,250)</u>	<u>2,724,218</u>
Depreciable capital assets					
Buildings and improvements	1,180,273	175,017	-	-	1,355,290
Treatment and collection	29,944,958	22,250	-	200,250	30,167,458
Structures and improvements	6,689,926	-	-	-	6,689,926
Equipment	890,241	109,387	-	-	999,628
Vehicles	<u>356,928</u>	<u>25,850</u>	<u>-</u>	<u>-</u>	<u>382,778</u>
Total depreciable capital assets	39,062,326	332,504	-	200,250	39,595,080
Less accumulated depreciation	<u>(7,534,192)</u>	<u>(1,260,617)</u>	<u>-</u>	<u>-</u>	<u>(8,794,809)</u>
Net depreciable capital assets	<u>31,528,134</u>	<u>(928,113)</u>	<u>-</u>	<u>200,250</u>	<u>30,800,271</u>
Net capital assets	<u>\$ 32,297,899</u>	<u>\$ 1,226,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,524,489</u>

Depreciation expense was charged to function and programs based on their usage of the related assets. The amounts allocated to each function or program were as follows:

Governmental activities:

Lighting and landscaping Zone 8	\$ 127,918
Lighting and landscaping Zone 9	<u>11,211</u>
Total depreciation expense - Governmental activities	<u>\$ 139,129</u>

Business-type activities:

Water	\$ 212,069
Sewer	<u>1,048,548</u>
Total depreciation expense - Business-type activities	<u>\$ 1,260,617</u>

Note F - Long-Term Debt

The District generally incurs long-term debt to finance projects or purchase assets which will have useful lives equal to or greater than the related debt.

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note F - Long-Term Debt (Continued)

Government-Wide Financial Statements

Long-term debt and other financial obligations are reported as liabilities in the appropriate activities. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method.

Fund Financial Statements

The Governmental Fund Financial Statements do not include the long-term debt, as this liability is not payable in the current period. The face amount of debt issued and any premiums received are reported as other financing sources.

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

Bond Issuance Costs and Premiums

For proprietary fund types, bond premiums are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium. With the implementation of Government Accounting Standards Board (GASB) Statement No. 65, the bond issuance costs, other than prepaid insurance, are required to be expensed in the year incurred.

Current year business-type transactions and balances

The District's debt issues and transactions are summarized below and discussed in detail thereafter:

	<u>Original Amount</u>	<u>Balance June 30, 2012</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2013</u>	<u>Due within one year</u>
Business-type Activity Debt						
Discovery Bay Public Financing Authority Series 2012 Enterprise Revenue Bonds	\$ 14,150,000	\$ -	\$ 14,150,000	\$ -	\$ 14,150,000	\$ 290,000
Unamortized Premium	<u>362,346</u>	<u>-</u>	<u>362,346</u>	<u>(14,923)</u>	<u>347,423</u>	<u>-</u>
Totals	<u>\$ 14,512,346</u>	<u>\$ -</u>	<u>\$ 14,512,346</u>	<u>\$ (14,923)</u>	<u>\$ 14,497,423</u>	<u>\$ 290,000</u>

(Continued)

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note F - Long-Term Debt (Continued)

2012 Enterprise Revenue Bonds

In August 2012, the Discovery Bay Public Financing Authority issued \$14,150,000 in enterprise revenue bonds Series 2012 to finance the acquisition and construction of certain improvements to the water and wastewater systems.

Pursuant to an Installment Purchase Agreement between the Authority and the District, the District has pledged the net revenues of the District's municipal water enterprise and wastewater enterprise.

The bonds carry coupon interest rates ranging from 1.00%-5.00% and are scheduled to mature in fiscal year 2043. Interest is payable semi-annually on December 1st and June 1st each year, while principal installments ranging from \$290,000 to \$805,000 are payable each year on December 1st.

Annual debt service requirements for business-type debt are shown below:

<u>For the year ending June 30,</u>	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2014	\$ 290,000	\$ 535,329
2015	295,000	529,471
2016	305,000	521,675
2017	310,000	516,054
2018	310,000	512,502
2019-2023	1,670,000	2,445,498
2024-2028	1,985,000	2,139,537
2029-2033	2,370,000	1,744,344
2034-2038	2,930,000	1,186,279
2039-2043	<u>3,685,000</u>	<u>425,388</u>
Total	<u>\$ 14,150,000</u>	<u>\$ 10,556,077</u>

Note G - Deferred Compensation Plan

Employees of the District may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The deferred compensation plan is available to all full-time employees of the District. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death or unforeseeable emergency. Total employee contributions to the plan during the year ended June 30, 2013 were \$17,700.

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note H - Compensated Absences

Employees accrue vacation leave based on length of service. Accumulated vacation leave is subject to maximum accruals for all employees. As of June 30, 2013, the District's accrued liability for accumulated unused vacation leave is \$35,208. Employees are paid for their accumulated unused vacation leave upon separation from service. The liability is expected to be liquidated with future resources and not with expendable available financial resources.

Note I - Joint Venture (Joint Powers Agreement)

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; risk of loss to employees; and natural disasters.

In order to insure for risks of loss, the District participates in a joint venture under a joint powers agreement with the Special Districts Risk Management Authority (SDRMA). The relationship between the District and the SDRMA is such that the SDRMA is not a component unit of the District for financial reporting purposes.

The SDRMA arranges for and provides property, liability and worker's compensation coverage for its member districts. The Town of Discovery Bay Community Services District participates in all programs.

Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the SDRMA. The District's share of surpluses and deficits cannot be determined, although District management does not expect such amounts, if any, to be material in relation to the financial statements.

The District is covered by the following types of insurance through the SDRMA as of June 30, 2013:

<u>Coverage</u>	<u>Limits of liability</u>
General liability	\$ 10,000,000
Public officials and employees errors	10,000,000
Personal liability coverage for board members	500,000
Employment practices liability	10,000,000
Employee benefits liability	10,000,000
Employee dishonesty coverage	400,000
Auto liability	10,000,000
Uninsured/underinsured motorists	750,000
Property coverage	1,000,000,000
Boiler and machinery	100,000,000
Statutory workers' compensation	Statutory

TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT

Notes to Financial Statements

June 30, 2013

Note J - Governing Board

The powers of the District are exercised by a Board of Directors consisting of five directors each elected for a term of four years by the qualified electors within the District.

As of June 30, 2013, the members of the District's Board of Directors were as follows:

<u>Director</u>	<u>Term expires</u>
Kevin Graves	December 2014
Mark Simon	December 2016
Bill Pease	December 2016
Chris Steele	December 2014
Marianne Wiesen	December 2014

Note K - Contingencies and Commitments

The District is involved in litigation arising in the ordinary course of operations that, in the opinion of management, will not have a material effect on the financial condition of the District. In addition, the District has entered into construction and service contracts with various companies. Many of the contracts are considered fixed fee arrangements. However, work under these contracts could be discontinued at the direction of the District. Therefore, it is the opinion of management that a fixed commitment does not exist.



Town of Discovery Bay

"A Community Services District"

AGENDA REPORT

Meeting Date

June 11, 2014

Prepared By: Dina Breitstein, Finance Manager

Submitted By: Rick Howard, General Manager

RH

Agenda Title

Fiscal Year 2014-15 and Fiscal Year 2015-16 Preliminary DRAFT Operating, Capital and Revenue Budgets

Recommended Action

Discuss and Receive Input and Comments and Direction relative to the preliminary Fiscal Year 2014-15 and Fiscal Year 2015-16 Preliminary DRAFT Operating, Capital and Revenue Budgets.

Executive Summary

The Preliminary DRAFT Fiscal Year 2014-15 Operating, Capital and Revenue Budgets (Budget) was presented to the Board of Directors at the Wednesday June 4, 2014 Board Meeting.

At that time, the Board took no action on the Budget, pending the outcome of the June 11, 2014 Special Meeting and Budget Workshop.

It is appropriate at this time to discuss, explore, and provide comments relative to the FY 2014-15 Budget.

Attached to this report is the detailed Agenda Report from the June 4, 2014 meeting, as well as all applicable attachments.

Staff is seeking input in to the Budget at this time.

Fiscal Impact:

Amount Requested None at this time.

Sufficient Budgeted Funds Available?: (If no, see attached fiscal analysis)

Prog/Fund # Category:

Previous Relevant Board Actions for This Item

Attachments

1. June 4, 2014 Budget Agenda Report
2. Preliminary Budget Transmittal Letter
3. FY 2014-15 and FY 2015-16 Operating, Five Year Capital Improvement Program, and Revenue Budgets

AGENDA ITEM: C-2



Town of Discovery Bay

"A Community Services District"

AGENDA REPORT

Meeting Date

June 4, 2014

Prepared By: Dina Breitstein, Finance Manager

Submitted By: Rick Howard, General Manager *RH*

Agenda Title

Fiscal Year 2014-15 and Fiscal Year 2015-16 Preliminary DRAFT Operating, Capital and Revenue Budgets

Recommended Action

Discuss and Receive Input and Comments and Direction relative to the preliminary Fiscal Year 2014-15 and Fiscal Year 2015-16 Preliminary DRAFT Operating, Capital and Revenue Budgets.

Executive Summary

The preparation of the Preliminary DRAFT Fiscal Year 2014-15 Operating, Capital and Revenue Budgets has been ongoing for the past few months. The Budget Review Subcommittee has met on three separate occasions and reviewed the proposed spending plans, recommended changes and made comments.

For this coming fiscal year, the Budget document continues to reflect the same two-year forecast that was rolled out as a part of the current budgetary process. While the Board is presented with a two year budget, only the first year budget will be adopted. Each successive year's budget will result in the adoption of that year's budget prior to the next fiscal year.

For FY 2014-15, total projected water and wastewater expenditures of \$12,654,214 are matched with anticipated revenues of \$12,654,214. The Operating Budget for FY 2014-15 is 6% less than the current year budget. However, exclusive of Debt Service in the amount of \$828,000, the overall increase to the Operating budget is 8%. Overall, the Operating budget is projected at \$5,274,805 net of debt service. The current year adopted Operating budget is \$4,876,550 net of debt service.

Revenues for the enterprise funds are sufficient to provide operating capital into the coming year with a CPI rate increase. The current CPI for Water and Sewer using the U.S. Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, by expenditure category, 12-month analysis table is 3.6%. For the FY 2014-15 year, a proposed rate increase of 4.0% is proposed, consistent with the four-year rate structure adopted by the Board of Directors in August 2013.

The Five (5) Year Capital Improvement Program Budget was prepared by using the Water and Wastewater Master Plans as the primary project list. For FY 2014-15, the proposed CIP is \$6,551,972 (less carryover encumbrances from prior year projects that will be re-budgeted).

As was the situation in current fiscal year, the Parks, Landscaping and Recreation budgets will continue to see the most activity moving into the next fiscal year. While Zone 8 revenues are anticipated to increase by approximately 3%, those revenues continue to be constrained. Consequently, and consistent with the direction of the Board at the October 23, 2013 meeting, this budget proposes the termination of the landscape contract in Zone 8 and transitions those services in-house. A more comprehensive discussion will take place at the Budget Workshop on June 11, 2014 on this subject.

This has been a particularly challenging budget to prepare as the conversion from excel to Caselle was completed this year. The conversion required the budget documents be completely re-built from the ground up, necessitating a

-Continued-

complete reconstruction of all of the tables and figures. For a more comprehensive discussion on the budget and its programs, please review the General Manager's Transmittal letter, attached, and included in the budget document itself.

The next steps in the process include a Budget Workshop on Wednesday June 11, and final adoption by the Board of Directors on June 18th.

Staff is seeking input in to the Budget at this time.

Fiscal Impact:

Amount Requested None at this time.

Sufficient Budgeted Funds Available?: (If no, see attached fiscal analysis)

Prog/Fund # Category:

Previous Relevant Board Actions for This Item

Attachments

1. Preliminary Budget Transmittal Letter
2. FY 2014-15 and FY 2015-16 Operating, Five Year Capital Improvement Program, and Revenue Budgets



*Town of Discovery Bay Community Services District
Contra Costa County, California*



June 18, 2014

Dear Board of Directors,

I am pleased to submit to the Town of Discovery Bay Board of Directors the Town's financial plan for the fiscal period July 1, 2014 through June 30, 2016. The annual Revenue, Operating and Capital Improvement Program budgets are the planning tools utilized by staff and the Board to track revenues and expenditures over the respective forecast period.

For the FY 2014-16 planning horizon, a two-year budget document has again been developed. The two-year budget provides staff and the board a better glimpse into the future and allows for improved budgetary forecasts. While you are presented with a two-year budget, the Board only adopts the first year of the Budget, and each successive budget is adopted annually. The second year of the O&M and the remaining four years of the CIP are included in the document but not necessarily included in the discussion below.

This budget is balanced and presents a spending plan where revenues meet expenditures. The Board and public will be presented with a complete financial outlook of the district's finances relative to operating expenses and the day-to-day expenditures necessary to operate the district in a prudent and efficient manner. This budget also includes a Capital Improvement Program that continues to address the long-term capital needs of the District. As will be addressed below, the August 2012 Board action establishing the Discovery Bay Public Financing Authority played an essential role in addressing the long term capital needs of the Town of Discovery Bay. In addition, we continue to fund the capital replacement fund in the amount of \$525,000 annually. This fund provides long term resources for future capital asset replacement in the areas of buildings, vehicles, equipment, as well as underground infrastructure. This structural fund is an essential component of long term financial sustainability for the Town. The ongoing programming of these funds will play a critical role in the Town's ability to plan for its long term financial needs. Since the fund was established in Fiscal 2011-12, \$1.395 million has been placed into the capital replacement fund. In FY 2014-15, an additional \$525,000 is programmed, bringing total contributions to \$1.930 million.

For FY 2014/15, the O&M budget net of debt service shows an increase of \$398,455.99 or 8% over the current year. The Capital Improvement Program (CIP) Budget continues to track with the five (5) year CIP Budget. The CIP is planned at \$6,572,052 for the coming fiscal year. Overall, however, as compared to the current fiscal year, an overall reduction in the budget is projected to occur. This is the result of not having to reimburse borrowed reserves as well as not making a contribution to the general reserve account (as will be discussed below).

DISCUSSION

The Town of Discovery Bay will be ending Fiscal Year 30, 2014 on a number of positive notes. First and foremost, the long time goal of this District to establish a facility where residents of all ages will be able to participate in a wide variety of community based programming that stimulates, educates and enriches the lives of people within Discovery Bay came to fruition. On January 2, 2014, the newly renovated Discovery Bay Community Center opened its doors and has hosted numerous classes, events, and programs aimed at fulfilling that goal.

In May 2014, the Town of Discovery Bay was recognized as a California District of Distinction by the California Special District Association's Special District Leadership Foundation (SDLF). One of only 20 Special Districts to have achieved this recognition statewide, the Distinction is significant in that SDLF recognized the Town for its strong fiscal management policies, governmental practices, and the overall manner in which the District conducts its day-to-day business activities. Being acknowledged as a California District of Distinction is a big accomplishment and signifies that the work that the Board and Staff carry out is performed in a manner that meets Best Practices in our industry.

In early June, the Regional Water Quality Control Board (RWQCB) approved a five year renewal of the Town's National Pollutant Discharge Elimination Permit (NPDES). The new permit established a number of costly projects that are required as a condition of the newly issued permit. The two biggest projects include effluent filtration and effluent denitrification. At over \$10.M in total, these two projects will ensure construction at Wastewater Treatment Plant #2 well into the next ten years. Project financing has yet to be determined, but will undoubtedly be a major discussion in the coming year(s).

As in past years, the CIP budget includes a color coordinated system of projects that designate them as either Routine (white), Capital Financed (green) or Growth Induced (red). The list of projects that were financed with revenues that were the result of the issuance of \$14.1M in water and wastewater enterprise revenue bonds are either complete or well underway at this time. The projects remain on schedule, and most recently, the Board awarded the Secondary Improvements project (Oxidation Ditch, splitter boxes, clarifier), which is the final wastewater project that received bond funds in the CIP. It is anticipated that all projects will be complete by late 2015.

Water Well #7 was awarded for construction on June 4, 2014. The project was delayed due to permit issuance issues with the County. Now resolved; the project is back on schedule and should be completed later this calendar year.

As new development continues to take place in Discovery Bay, it is necessary to begin to look at the timing of the projects identified as Growth Induced and to move those projects forward in the budgetary timeline. Kiper Homes continues to built at the Lakes, and the pending Newport Pointe (67 DU's) and Pantages (292 DU's) projects are on schedule to break ground in summer 2015. As a result, the Board will be considering a revised Capacity Fee study in July 2014. The study allocates past and future project cost burdens as they relate to existing and future development.

For the most part, this budget represents a “status quo” financial plan and does not include any major program changes to the forecast period. The only exception is the recommended transition of Zone 8 landscape contract services to in-house services. Due to budgetary constraints in the Lighting and Landscape Zone #8, the FY 14-15 operations budget reflects a change in the Town’s maintenance plan for that zone only. Historically, general Landscape Maintenance has been contracted to outside firms. Starting August 1st, 2014, it is proposed that this task will now be performed in-house. This program change transitions our Parks and Landscape field staff from implementing small to medium CIP’s to performing all regular weekly maintenance schedules for that area.

There are no new positions planned at this time. However, I do recommend two job title changes. Those title changes are as follows: Parks and Landscape Manager changed to Parks and Recreation Manager; and Administrative Assistant changed to Administrative Assistant/Board Clerk. There are no monetary consequences associated with either of these proposed changes.

A copy of the proposed FY 2014-15 Position Schedule is included as a part of the proposed budget.

For Fiscal Year 2013/14, the Budget breaks down as follows:

Adopted FY 2013–14 Operating and Capital Improvement Program Budget		Proposed FY 2014–15 Operating and Capital Improvement Program Budget	
Total O&M Budget*	\$4,876,550	Total O&M Budget*	\$5,274,805
Debt Service	\$828,000	Debt Service	\$827,437
Contribution to Reserves	\$492,453	Contribution to Reserves	\$0.00
Capital Budget	\$6,747,001	Capital Budget	\$6,026,972
Infrastructure Replacement Fund	\$525,000	Infrastructure Replacement Fund	\$525,000
Grand Total Expense Budget	\$13,469,004	Grand Total Expense Budget	\$12,654,214
Grand Total Revenue	\$13,469,004	Grand Total Revenue	\$12,654,214
* Net of Debt Service			

The Operating and Maintenance (O&M) section of the budget is proposed to be \$6,102,242 (included debt service) for the coming fiscal year. The biggest increases to the Operating plan are in Consulting and Large Repairs & Maintenance. Consulting fees are anticipated to exceed \$173,300 over prior year due to required RWQCB/NPDES studies. Subsequently, a proposed increase of \$398,453 or 8% over current year budget (FY 2013-14). This increase is the result of a variety of factors, including a modest increase to payroll, and an increase in consulting services due to a multitude of State mandated special studies, as well as an update/rehabilitation of the www.toddb.ca.gov website, a comprehensive salary and compensation study, a records retention program project and a safety master plan. Other areas of increased spending in the O&M Budget include a more accurate reflection of expenditures based upon past years’ historical data as well as current and future contractual obligations. This is evident in contractual increases to Veolia Water.

The District's website, www.todb.ca.gov, continues to be populated with relevant information, documents, and materials. As noted above, the website is expected to be overhauled this coming fiscal year.

Our long term contract with Veolia Water is now entering its fourth year. We look forward to continuing our ongoing partnership with Veolia. I believe that the corporate issues facing Veolia towards the end of 2013 have been resolved; however, staff will continue to monitor their daily operations and will maintain contact with Veolia corporate staff on matters affecting Discovery Bay. As FY 2014-15 comes to an end, and we enter into our fifth year with Veolia in May 2015, the initial five-year portion of their possible 15 year agreement will require a 360^o evaluation prior to the execution of the next five-year term.

The Capital Improvement Program (CIP) proposes expenditures of \$6,551,972 with a large portion of those needs derived from the Water and Wastewater Master Plan studies. Those studies have been previously accepted by the Board of Directors during FY 2011-2012. As previously discussed, the projects contained in those plans are either complete, in design, or under construction. FY 2014-2015 will continue be a busy year as a we begin to wrap up the projects that have been financed and transition to the new RWQCB required projects, as noted above.

Over the past year, the District has initiated or completed a number of parks and landscape projects. Some of these projects are relatively small in size and scope, while others are significantly more extensive. Some of those projects include the landscaping of Newport Lane, Marina Road, and Pt. of Timber Road.

As noted previously, this budget continues to fund \$525,000 in Infrastructure Replacement funds for above and below ground infrastructure needs. The addition of the Infrastructure Replacement Fund was specifically addressed and again recently noted as a positive addition to the budget by the District's independent auditors. As of , \$1,395,000 is currently in that fund for future capital replacement needs.

This budget represents a budget where revenues match expenditures. The attached FY 2014-15 Operating and Maintenance, Capital Improvement Program, Capital Replacement Fund and Revenue projections represent a spending plan that is sustainable based upon projected revenues meeting projected expenditures of \$12,654,214.

Key to the preparation of this budget is to ensure all carry-over projects are properly accounted for, that revenue projections are based upon historic and anticipated revenues, and that spending is prudent and sensible. As the end of the Fiscal Year is June 30, 2014, staff will incorporate the final encumbrances into the document once the actual carry-over figures are determined.

The primary sources of revenues are derived from Property Tax charges for water and wastewater usage, charges for commercial sewer and water, and charges for residential water service. The remaining revenue sources can be attributed to miscellaneous reimbursements, charges and fees. On the Parks and Landscape side of the house, revenues are generated by Landscape Zones 8 and 9, as well as with landscape contracts with Contra Costa County for County Zones 57, 61. Zone 8 revenues are expected to rise from \$462,000 to \$478,000 (actual FY 2013-14 revenues) and Zone 9 revenues are

expected to rise from \$105,000 to \$114,000 (actual FY 2013-14 revenues). We do anticipate a 3% increase over budgeted revenues, however, in order to maintain a conservative look into the future actual receipts for FY 2013-14 were utilized in these projections.

Revenues are projected to be \$12,654,214 and include the aforementioned projected rate increase and \$4,160,882 related to proceeds from Financing for capital projects.

For the first time in three years, there is not an identified line item for contributions to the general reserve account. However, I do anticipate a year end surplus of expenditures over revenues. Once that amount is identified, that surplus will be transferred into the general reserve account. As of today, the General Reserve Account contains \$4.209M, well above the \$3.0M threshold established by the Board. It should be noted that the additional reserves are being built up (along with developer fees) to ensure assets are available to construct projects required by the RWQCB.

Again, I am pleased to present a budget where revenues meet expenditures, where staffing levels meet projected needs, and where service levels continue to improve. More importantly, however, it begins the multi-year process of ensuring that the District's infrastructure needs continue to be met while offering a strategic look at the overall assets of the District.

I would like to thank and acknowledge Board President Mark Simon and Board Director Bill Pease for their contributions and assistance in the preparation of the FY 2014-16 annual operating, capital and revenue budgets. The committee completed their work and recommended the preliminary budget be submitted to the Board of Directors for consideration and eventual adoption.

This budget document is the culmination of considerable effort on behalf of staff, and I would like to thank those that participated in its production, including Water and Wastewater Manager Virgil Koehne, District Engineer Gregory Harris, Parks and Landscape Manager Fairin Perez, Finance Manager Dina Breitstein and Executive Assistant Sue Heinl. Their efforts, and those of the entire staff are appreciated and I am grateful for their dedication to their mission and their commitment to the community.

I would be remiss if I didn't take a moment to thank the entire Board of Directors for their support over the past fiscal year. We were certainly tested with a number of challenges, and I'm happy to report that with few exceptions, we managed every hurdle, speed bump, and obstacle and that we navigated those with positive results.

Respectfully submitted,

Rick Howard
General Manager



*Town of Discovery Bay Community Services District
Contra Costa County, California*

**FISCAL YEAR 2014-16
OPERATING AND CAPITAL IMPROVEMENT PROGRAM
PROPOSED BUDGET**





Mission Statement

Provide effective and fiscally responsible municipal services in a manner which promotes a high standard of community life with a focus on the environment and the Delta in partnership with the community.

Board of Directors

Mark Simon, President
Chris Steele, Vice President
Bill Pease, Director
Kevin Graves, Director
Marianne Wiesen, Director

District Management

Rick Howard, General Manager
Rod Attebery, District Counsel
Virgil Koehne, Water and Wastewater Manager
Fairin Perez, Parks and Landscape Manager
Dina Breitstein, Finance Manager
Sue Heintz, Executive Assistant

The Town of Discovery Bay Community Services District

1800 Willow Lake Road
Discovery Bay, CA 94505
925-634-1131
www.todb.ca.gov

*Town of Discovery Bay Community Services District
Contra Costa County, California
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Town of Discovery Bay CSD Budget Message



*Town of Discovery Bay Community Services District
Contra Costa County, California*



June 18, 2014

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For the FY 2014-16 planning horizon, a two-year budget document has again been developed. The two-year budget provides staff and the board a better glimpse into the future and allows for improved budgetary forecasts. While you are presented with a two-year budget, the Board only adopts the first year of the Budget, and each successive budget is adopted annually. The second year of the O&M and the remaining four years of the CIP are included in the document but not necessarily included in the discussion below.

This budget is balanced and presents a spending plan where revenues meet expenditures. The Board and public will be presented with a complete financial outlook of the district's finances relative to operating expenses and the day-to-day expenditures necessary to operate the district in a prudent and efficient manner. This budget also includes a Capital Improvement Program that continues to address the long-term capital needs of the District. As will be addressed below, the August 2012 Board action establishing the Discovery Bay Public Financing Authority played an essential role in addressing the long term capital needs of the Town of Discovery Bay. In addition, we continue to fund the capital replacement fund in the amount of \$525,000 annually. This fund provides long term resources for future capital asset replacement in the areas of buildings, vehicles, equipment, as well as underground infrastructure. This structural fund is an essential component of long term financial sustainability for the Town. The ongoing programming of these funds will play a critical role in the Town's ability to plan for its long term financial needs. Since the fund was established in Fiscal 2011-12, \$1.395 million has been placed into the capital replacement fund. In FY 2014-15, an additional \$525,000 is programmed, bringing total contributions to \$1.930 million.

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Water Well #7 was awarded for construction on June 4, 2014. The project was delayed due to permit issuance issues with the County. Now resolved; the project is back on schedule and should be completed later this calendar year.

As new development continues to take place in Discovery Bay, it is necessary to begin to look at the timing of the projects identified as Growth Induced and to move those projects forward in the budgetary timeline. Kiper Homes continues to built at the Lakes, and the pending Newport Pointe (67 DU's) and Pantages (292 DU's) projects are on schedule to break ground in summer 2015. As a result, the Board will be considering a revised Capacity Fee study in July 2014. The study allocates past and future project cost burdens as they relate to existing and future development.

For the most part, this budget represents a “status quo” financial plan and does not include any major program changes to the forecast period. The only exception is the recommended transition of Zone 8 landscape contract services to in-house services. Due to budgetary constraints in the Lighting and Landscape Zone #8, the FY 14-15 operations budget reflects a change in the Town’s maintenance plan for that zone only. Historically, general Landscape Maintenance has been contracted to outside firms. Starting August 1st, 2014, it is proposed that this task will now be performed in-house. This program change transitions our Parks and Landscape field staff from implementing small to medium CIP’s to performing all regular weekly maintenance schedules for that area.

There are no new positions planned at this time. However, I do recommend two job title changes. Those title changes are as follows: Parks and Landscape Manager changed to Parks and Recreation Manager; and Administrative Assistant changed to Administrative Assistant/Board Clerk. There are no monetary consequences associated with either of these proposed changes.

A copy of the proposed FY 2014-15 Position Schedule is included as a part of the proposed budget.

For Fiscal Year 2013/14, the Budget breaks down as follows:

Adopted FY 2013–14 Operating and Capital Improvement Program Budget		Proposed FY 2014–15 Operating and Capital Improvement Program Budget	
Total O&M Budget*	\$4,876,550	Total O&M Budget*	\$5,274,805
Debt Service	\$828,000	Debt Service	\$827,437
Contribution to Reserves	\$492,453	Contribution to Reserves	\$0.00
Capital Budget	\$6,747,001	Capital Budget	\$6,026,972
Infrastructure Replacement Fund	\$525,000	Infrastructure Replacement Fund	\$525,000
Grand Total Expense Budget	\$13,469,004	Grand Total Expense Budget	\$12,654,214
Grand Total Revenue	\$13,469,004	Grand Total Revenue	\$12,654,214
* Net of Debt Service			

The Operating and Maintenance (O&M) section of the budget is proposed to be \$6,102,242 (included debt service) for the coming fiscal year. The biggest increases to the Operating plan are in Consulting and Large Repairs & Maintenance. Consulting fees are anticipated to exceed \$173,300 over prior year due to required RWQCB/NPDES studies. Subsequently, a proposed increase of \$398,453 or 8% over current year budget (FY 2013-14). This increase is the result of a variety of factors, including a modest increase to payroll, and an increase in consulting services due to a multitude of State mandated special studies, as well as an update/rehabilitation of the www.todb.ca.gov website, a comprehensive salary and compensation study, a records retention program project and a safety master plan. Other areas of increased spending in the O&M Budget include a more accurate reflection of expenditures based upon past years’ historical data as well as current and future contractual obligations. This is evident in contractual increases to Veolia Water.

The District's website, www.todb.ca.gov, continues to be populated with relevant information, documents, and materials. As noted above, the website is expected to be overhauled this coming fiscal year.

Our long term contract with Veolia Water is now entering its fourth year. We look forward to continuing our ongoing partnership with Veolia. I believe that the corporate issues facing Veolia towards the end of 2013 have been resolved; however, staff will continue to monitor their daily operations and will maintain contact with Veolia corporate staff on matters affecting Discovery Bay. As FY 2014-15 comes to an end, and we enter into our fifth year with Veolia in May 2015, the initial five-year portion of their possible 15 year agreement will require a 360^o evaluation prior to the execution of the next five-year term.

The Capital Improvement Program (CIP) proposes expenditures of \$6,551,972 with a large portion of those needs derived from the Water and Wastewater Master Plan studies. Those studies have been previously accepted by the Board of Directors during FY 2011-2012. As previously discussed, the projects contained in those plans are either complete, in design, or under construction. FY 2014-2015 will continue be a busy year as we begin to wrap up the projects that have been financed and transition to the new RWQCB required projects, as noted above.

Over the past year, the District has initiated or completed a number of parks and landscape projects. Some of these projects are relatively small in size and scope, while others are significantly more extensive. Some of those projects include the landscaping of Newport Lane, Marina Road, and Pt. of Timber Road.

As noted previously, this budget continues to fund \$525,000 in Infrastructure Replacement funds for above and below ground infrastructure needs. The addition of the Infrastructure Replacement Fund was specifically addressed and again recently noted as a positive addition to the budget by the District's independent auditors. As of , \$1,395,000 is currently in that fund for future capital replacement needs.

This budget represents a budget where revenues match expenditures. The attached FY 2014-15 Operating and Maintenance, Capital Improvement Program, Capital Replacement Fund and Revenue projections represent a spending plan that is sustainable based upon projected revenues meeting projected expenditures of \$12,654,214.

Key to the preparation of this budget is to ensure all carry-over projects are properly accounted for, that revenue projections are based upon historic and anticipated revenues, and that spending is prudent and sensible. As the end of the Fiscal Year is June 30, 2014, staff will incorporate the final encumbrances into the document once the actual carry-over figures are determined.

The primary sources of revenues are derived from Property Tax charges for water and wastewater usage, charges for commercial sewer and water, and charges for residential water service. The remaining revenue sources can be attributed to miscellaneous reimbursements, charges and fees. On the Parks and Landscape side of the house, revenues are generated by Landscape Zones 8 and 9, as well as with landscape contracts with Contra Costa County for County Zones 57, 61. Zone 8 revenues are expected to rise from \$462,000 to \$478,000 (actual FY 2013-14 revenues) and Zone 9 revenues are expected to rise from \$105,000 to \$114,000 (actual FY 2013-14 revenues). We do anticipate a 3% increase over budgeted

revenues, however, in order to maintain a conservative look into the future actual receipts for FY 2013-14 were utilized in these projections.

Revenues are projected to be \$12,654,214 and include the aforementioned projected rate increase and \$4,160,882 related to proceeds from Financing for capital projects.

For the first time in three years, there is not an identified line item for contributions to the general reserve account. However, I do anticipate a year end surplus of expenditures over revenues. Once that amount is identified, that surplus will be transferred into the general reserve account. As of today, the General Reserve Account contains \$4.209M, well above the \$3.0M threshold established by the Board. It should be noted that the additional reserves are being built up (along with developer fees) to ensure assets are available to construct projects required by the RWQCB.

Again, I am pleased to present a budget where revenues meet expenditures, where staffing levels meet projected needs, and where service levels continue to improve. More importantly, however, it begins the multi-year process of ensuring that the District's infrastructure needs continue to be met while offering a strategic look at the overall assets of the District.

I would like to thank and acknowledge Board President Mark Simon and Board Director Bill Pease for their contributions and assistance in the preparation of the FY 2014-16 annual operating, capital and revenue budgets. The committee completed their work and recommended the preliminary budget be submitted to the Board of Directors for consideration and eventual adoption.

This budget document is the culmination of considerable effort on behalf of staff, and I would like to thank those that participated in its production, including Water and Wastewater Manager Virgil Koehne, District Engineer Gregory Harris, Parks and Landscape Manager Fairin Perez, Finance Manager Dina Breitstein and Executive Assistant Sue Heint. Their efforts, and those of the entire staff are appreciated and I am grateful for their dedication to their mission and their commitment to the community.

I would be remiss if I didn't take a moment to thank the entire Board of Directors for their support over the past fiscal year. We were certainly tested with a number of challenges, and I'm happy to report that with few exceptions, we managed every hurdle, speed bump, and obstacle and that we navigated those with positive results.

Respectfully submitted,

Rick Howard
General Manager



Town of Discovery Bay CSD Organization

- ❖ At a Glance
- ❖ Salary & Wages
- ❖ Organizational Chart
- ❖ Authorized Positions

Town of Discovery Bay Community Services District Contra Costa County, California



The Town of Discovery Bay Community Service District: At a Glance

Discovery Bay was established in the early 1970's as a weekend and summer resort community. Today, Discovery Bay has evolved into a thriving year-round home for more than 13,000 residents who enjoy small-town living against the backdrop of over 1,200 miles of Delta waterways. Discovery Bay boasts a full-service marina, three (3) public schools, one (1) private school, as well as two (2) shopping centers and a planned business park. However, this small town is no longer limited to Delta waterfront homes; it has developed into a community that provides something for everyone. Discovery Bay offers gated waterfront homes as well as Country Club homes located on a world-class golf course designed by Mike Asmundson. There are two (2) gated communities; Lakeshore and The Lakes, as well as nearby Ravenswood, a community planned around a public park.

The approximately 9 square mile area known as the Town of Discovery Bay Community Services District (TODBCSD) was formed in 1997 following a vote of the people to form an Independent Special District with the purpose of providing essential public services to its residents. The Contra Costa County Local Agency Formation Commission (LAFCO) has authorized the TODBCSD the responsibility of providing the following special services to the residents of Discovery Bay:

- Water supply collection, treatment, and distribution
- Wastewater collection, treatment and distribution
- Parks and Landscape Maintenance
- Recreational Activities (Coming Soon)

District Form of Government

California's Independent Special Districts are legislatively authorized pursuant to California Government Code Sections 61000-61850. The Town of Discovery Bay Community Services District is governed by an elected five (5) member Board serving staggered four (4) year terms. The Board employs a General Manager to administer the day to day operations of the District.

Population

The 2010 census shows the total population in Discovery Bay to be 13,352 people.

Water Services

The Town of Discovery Bay CSD owns and maintains over sixty (60) miles of water mains in seven (7) residential developments: Discovery Bay West (Village 1, 2, 3 and 4, and Ravenswood); and two (2) of the older developments (Discovery Bay Proper and Centex). Currently, the District owns and operates five (5) water production wells that are located throughout the District and are capable of producing five million gallons of domestic water per day. The raw water is then treated in two (2) water treatment facilities with water storage capacity of 2.5 million gallons of treated water for customer distribution. The total water requirements of Discovery Bay are currently about 1,300 million gallons per year, which equates to an average daily demand of 3.6 million gallons per day.

Wastewater Services

The District provides wastewater collection, treatment and distribution services to approximately 5,800 homes and businesses located in the town. The wastewater treatment process goes through two (2) separate conveyance systems; Plant 1 and Plant 2. Wastewater Treatment Plant 1 is located just north of Highway 4, within the Discovery Bay Development area. Wastewater Treatment Plant 2 is located south of Highway 4 at the Town's eastern boundary. The two (2) plants are interconnected and are dependent upon each other for various functions.

In order to facilitate and transport the raw wastewater to the main wastewater treatment, the District utilizes 15 wastewater lift stations to move the waste through 50 miles of sewer mains. The plants are capable of producing an average of 1.8 million gallons of wastewater per day. The wastewater treatment plants currently include an influent pump station, influent screening, secondary treatment facilities using oxidation ditches, and ultraviolet (UV) disinfection prior to discharging the treated water into Old River.

The water and wastewater facilities are operated and maintained by Veolia Water N.A. under a multi-year agreement with the TODBCSD.

Parks and Landscaping Services

The District maintains all the public parks and publically owned landscaped areas in Discovery Bay. Over the past few years, the Board of Directors has established priorities to improve the landscape areas of Discovery Bay. Improvements can be seen throughout town, including the recently completed Discovery Bay Boulevard landscape enhancement project. The District has also initiated a number of projects within our parks system, including the recent completion of the Ravenswood Park Splash Pad, and the new playground at Cornell Park.

The landscape areas in Discovery Bay are broken down into five (5) landscape zones. Two (2) of those zones are owned by the TODBCSD, with the remaining three (3) owned by Contra Costa County, and maintained under contract by the District. The five Landscaping & Lighting zones are:

Discovery Bay Landscape & Lighting Zone #8:

Zone 8 is owned and maintained by the Town of Discovery Bay CSD. This zone includes the landscape streetscape frontages along Highway 4, Clipper Drive, Discovery Bay Boulevard, Willow Lake Road, and a variety of smaller landscaped areas. Cornell Park & Roberta Fuss Tot Lot are also included in this zone.

Discovery Bay Landscape & Lighting Zone #9 (Ravenswood):

Zone 9 is owned and maintained by the Town of Discovery Bay CSD. This zone includes the landscape streetscape frontages along Wilde Drive and Poe Drive. Ravenswood Park is also included in this zone.

Contra Costa County Landscape & Lighting Zone #35:

Zone 35 is owned by Contra Costa County; but is maintained by Town Of Discovery Bay CSD. The zone includes the landscaped median islands on Bixler Road at the intersection of Highway 4, and a pedestrian pathway from the Sandy Cove Shopping Center to Newport Drive. There are also included two pedestrian bridges along the path.

Contra Costa County Landscape & Lighting Zone #57:

Zone 57 is owned by Contra Costa County; but is maintained by Town Of Discovery Bay CSD. This zone includes all landscaped streetscape frontages in and outside of the Centex Development, along Highway 4, a portion of Bixler Road, and two (2) small parking areas. Regatta Park is also included in this zone.

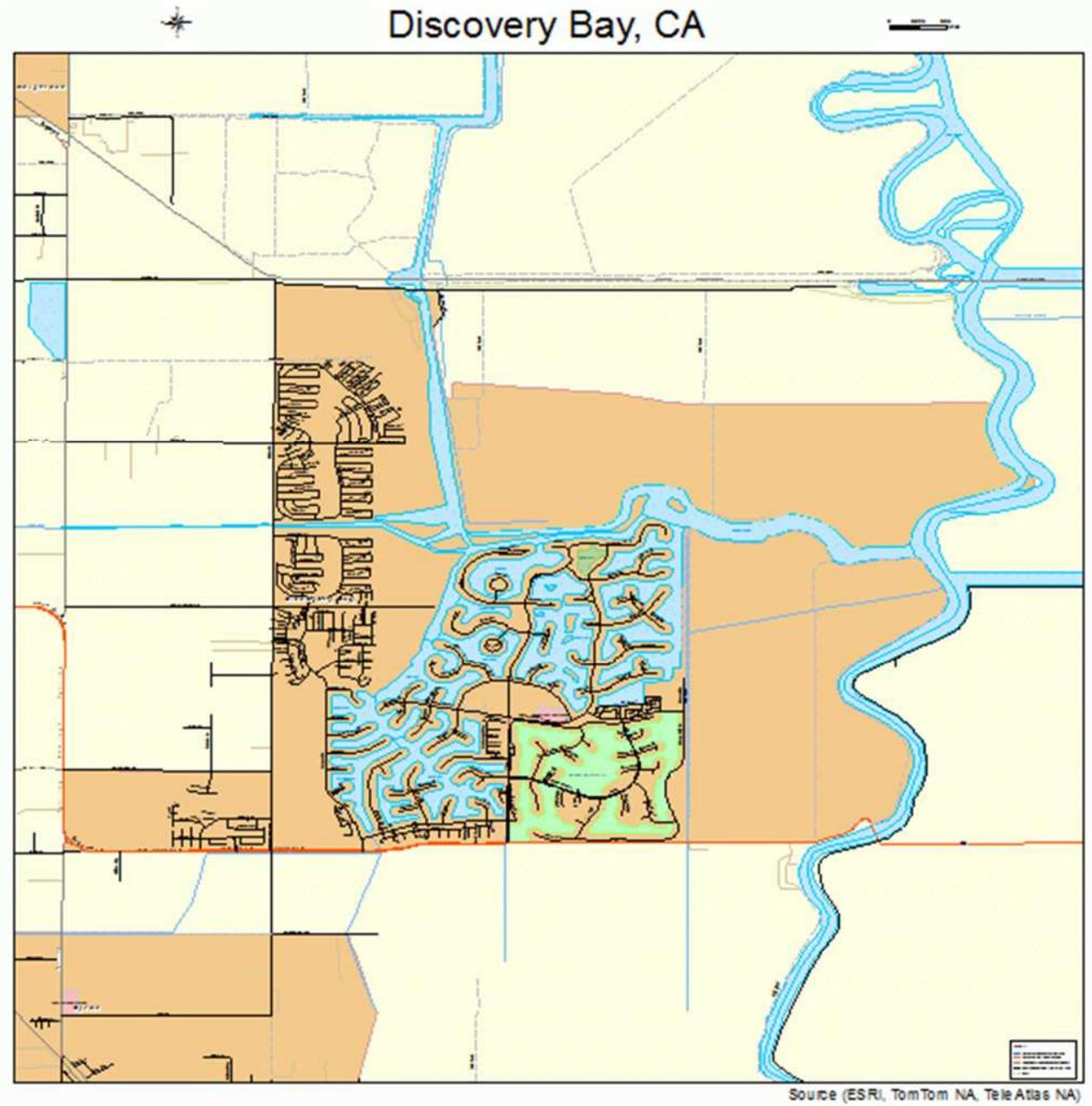
Contra Costa County Landscape & Lighting Zone #61:

Zone 61 is owned by Contra Costa County; but is maintained by Town Of Discovery Bay CSD. This zone includes landscaped streetscape frontages along a major portion of Bixler Road, Point of Timber Road, the Park & Ride lot, a portion of Newport Drive, Preston Drive and Slifer Drive. Slifer Park is also included in this zone.

Recreation Services

The Town of Discovery Bay Community Services District is also responsible for providing recreational activities to the residents of the District. The most important project currently underway related to recreation services is the proposed community center project. Once the community center is built, it is anticipated that community recreational programs and activities will take place within the new facility.

*Town of Discovery Bay Community Services
District Contra Costa County, California*



Town of Discovery Bay Community Services
District Contra Costa County, California
Salary & Wages

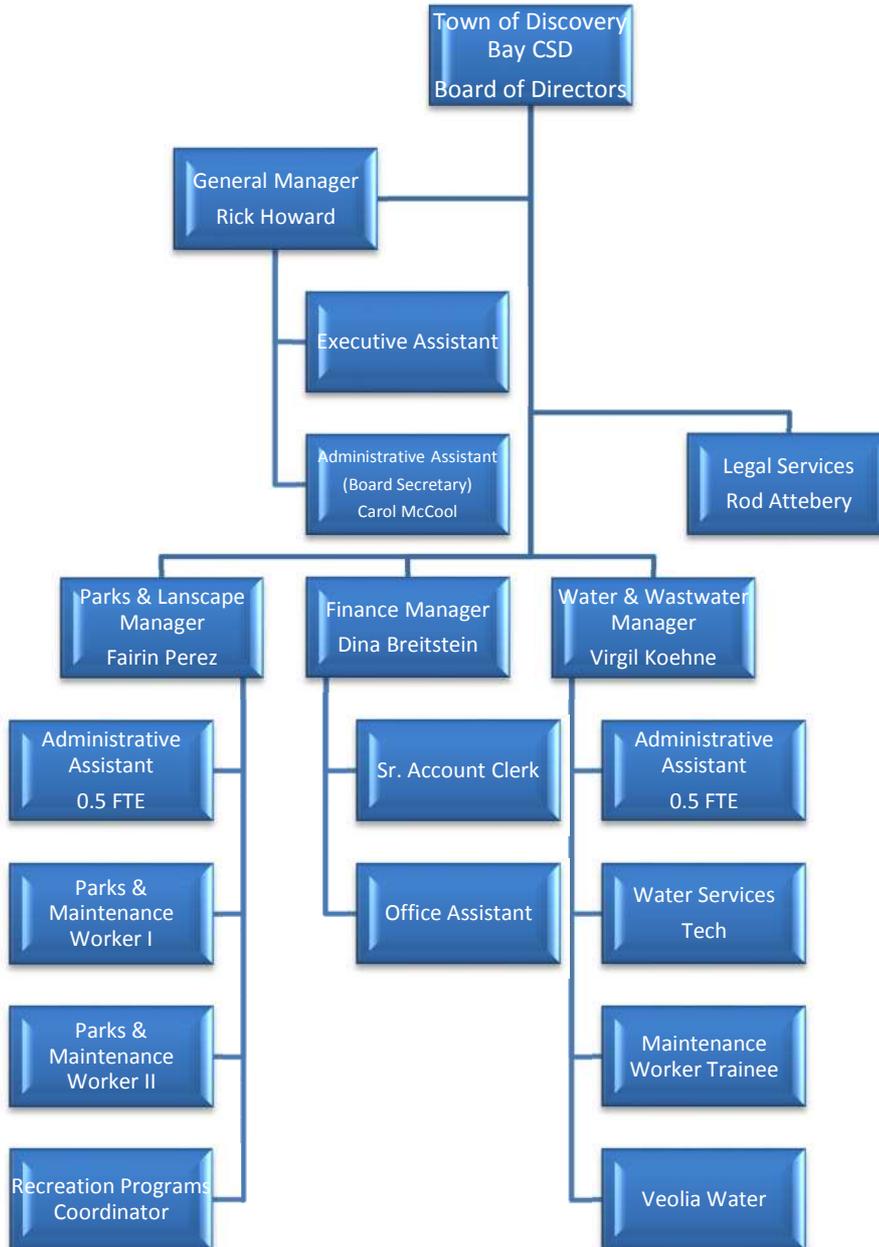


The Town of Discovery Bay lies within the metropolitan statistical areas of San Francisco/Oakland/San Jose. However, it is geographically closer to the farmlands of the central valley and the cities of Brentwood, Stockton and Tracy. The proximity to the employment centers of the Bay Area and those of the Central Valley determine the labor pool from which the District recruits its workers. In order to maintain a qualified and motivated workforce, it is necessary to provide a salary and compensation package that is commensurate within industry norms and within the financial means of the District.

Salary Schedule

Classification	Range	Minimum Pay Rate				Maximum Pay Rate			
		Hourly	Bimonthly	Montly	Annual	Hourly	Bimonthly	Monthly	Annual
Administrative Assistant	139	20.45	1,772	3,544	42,527	25.56	2,215	4,430	53,158
Executive Assistant	148	25.53	2,213	4,426	53,110	31.92	2,766	5,532	66,387
Finance Manager	517	29.69	2,573	5,146	61,755	40.08	3,474	6,947	83,370
General Manager	541	53.7	4,654	9,308	111,699	72.5	6,283	12,566	150,793
Office Assistant	131	16.78	1,454	2,909	34,904	20.98	1,818	3,636	43,629
Recreation Programs Coordinator	148	25.53	2,213	4,426	53,110	31.92	2,766	5,532	66,387
Parks & Landscape Manager	517	29.69	2,573	5,146	61,755	40.08	3,474	6,947	83,370
Parks & Maintenance Worker I	131	16.78	1,454	2,909	34,904	20.98	1,818	3,636	43,629
Parks & Maintenance Worker II	138	19.95	1,729	3,457	41,489	24.93	2,161	4,322	51,862
Senior Account Clerk	139	20.45	1,772	3,544	42,527	25.56	2,215	4,430	53,158
Water & Wastewater Manager	517	29.69	2,573	5,146	61,755	40.08	3,474	6,947	83,370
Maintenance Worker Trainee	125	14.47	1,254	2,508	30,097	18.09	1,568	3,135	37,621
Water Services Technician II	150	26.83	2,325	4,650	55,799	33.53	2,906	5,812	69,748

**Town of Discovery Bay Community Services
 District Contra Costa County, California
 Organizational Chart**



***Town of Discovery Bay Community Services
District Contra Costa County, California
Authorized Positions***



**FY 2014-15 Authorized Positions
Regular Positions/Full Time Equivalents (FTE's)**

	Actual	Actual	Proposed
Position			
Title	FY 2012-13	FY 2013-14	FY 2014-15
Director	5	5	5
General Manager	1	1	1
Water & Wastewater Manager	1	1	1
Parks & Landscape Manager	1	1	1
Finance Manager	1	1	1
Administrative Assistant	2	2	2
Recreation Program Coordinator	0	1	1
Executive Assistant	1	1	1
Office Assistant	1	1	1
Sr. Account Clerk	1	1	1
Maintenance Worker Trainee	0	1	1
Water Services Technician I	1	1	0
Water Services Technician II	0	0	1
Parks & Maintenance Worker I	0	0	1
Parks & Maintenance Worker II	2	1	1
Totals	17	18	19



Program Summaries

- ❖ General Manager Program Summary
- ❖ Financial Services Program Summary
- ❖ Water Quality Program Summary
- ❖ Wastewater Program Summary
- ❖ Lighting & Landscaping Program Summary
- ❖ Recreation Program Summary

***Town of Discovery Bay Community Services
District Contra Costa County, California***



Department: General Manager

Program Area: Administration

Program Description:

The Town of Discovery Bay Administration Department is comprised of the Administrative and Operational functions of the Town. The directly elected five-member Board of Directors sets legislative policy and the General Manager serves as the administrative head of the District. The Administration Program provides information necessary for the Board of Directors to establish priorities and make well-informed decisions on policy matters. In addition, this program provides staff support for ad hoc or advisory committees formed by the Board of Directors on an as-needed basis. In general, the Administration program supports and directs all departments, enabling them to carry out day-to-day operations, services and planning efforts.

Accomplishments, 2013-2014:

- Obtained California Special District Association (CSDA) Recognition in Special District Governance award for all five Board members and the General Manager.
- Received CSDA's Certificate of Excellence in Transparency that included a comprehensive review of the Town's organizational and operational areas as well as an in-depth look at the manner in which the Town provides access of information to the public.
- Obtained CSDA's highest level of recognition; being acknowledged as a California District of Distinction, one of only 20 Special Districts in the State to achieve this recognition.
- Published and distributed the Pipeline, a newsletter informing residents of activities and projects throughout town.
- Completed updated personnel manual.
- Adopted a number of Board Policies aimed at improving the manner in which the Town conducts its daily business.
- Worked closely with the California Regional Water Quality Control Board to successfully re-issue the Town's five-year NPDES permit.

Objectives, 2014-2015:

- Provide management and oversight of the District's Capital Improvement Program.
- Successfully oversee the implementation of the Community Center, its programming and activities.
- Complete a comprehensive Classification and Compensation Study.
- Work closely with the District's Engineer to ensure timely implementation of the conditions and requirements contained within the five-year NPDES Permit.



DISCOVERY BAY

***Town of Discovery Bay Community Services
District Contra Costa County, California***



Department: Financial Services

Program Area: Administration

Program Description:

The Town of Discovery Bay CSD Administration Department is comprised of the Administration and Finance functions and operates under the Board of Directors where the Board of Directors acts as the legislative policy making body and the General Manager serves as the administrative head of the District. The Finance program operates a governmental accounting, reporting and records maintenance system that provides financial information to both as well as external users and internal management. This program controls and monitors the receipt and disbursement of public funds in compliance with statutory requirements and professional accounting standards. This program also has the responsibility for coordinating all external auditing functions including the annual financial audit and audits by all outside agencies. The Finance function is responsible for the continuing development of financial accounting software and implementation of new technology to increase efficiency in accounting processes and to improve both internal and external reporting. This program also oversees the implementation of any new accounting pronouncements by the Governmental Accounting Standards Board (GASB). The payroll function of this program processes payroll for all District employees including interfacing with the District's payroll service provider and assuring compliance with all regulatory requirements, laws and District policies pertaining to payroll.

Accomplishments, 2013-2014:

- Review all internal and external Finance policies in regards to internal controls Best Practices. Update or develop accordingly.
- Streamline and review issues with Datamatic Corp. who provides wireless services for our water meter reads and billing system.
- Fully implemented new Caselle Financial Suite Software, including Purchase Order tracking
- Review processes and look for areas for automation such as filing and financial reporting.
- Provide staff training pertaining to financial and billing systems, educational requirements as well as staff development training.
- Develop procedure pertaining to financial reporting, including preparing a month end reporting.
- Develop comprehensive financial reporting models.
- Established the TODB CSD Developer Deposit Holding Fund at ECC Bank

Objectives, 2014-2015:

- Review all internal and external Finance policies in regards to internal controls Best Practices. Update or develop accordingly.
- Review processes and look for areas for automation such as filing and financial reporting.
- Implement new Utility Billing Services and Blue Review and New Meter Software
- Reorganize and rewrite Utility billing collection and shut off rules and procedures.
- Implement Utility billing Service Agreement for Homeowners, Renters & Landlords



DISCOVERY BAY

***Town of Discovery Bay Community Services
District Contra Costa County, California***



Department:	Public Services
Program Area:	Water Quality

Program Description:

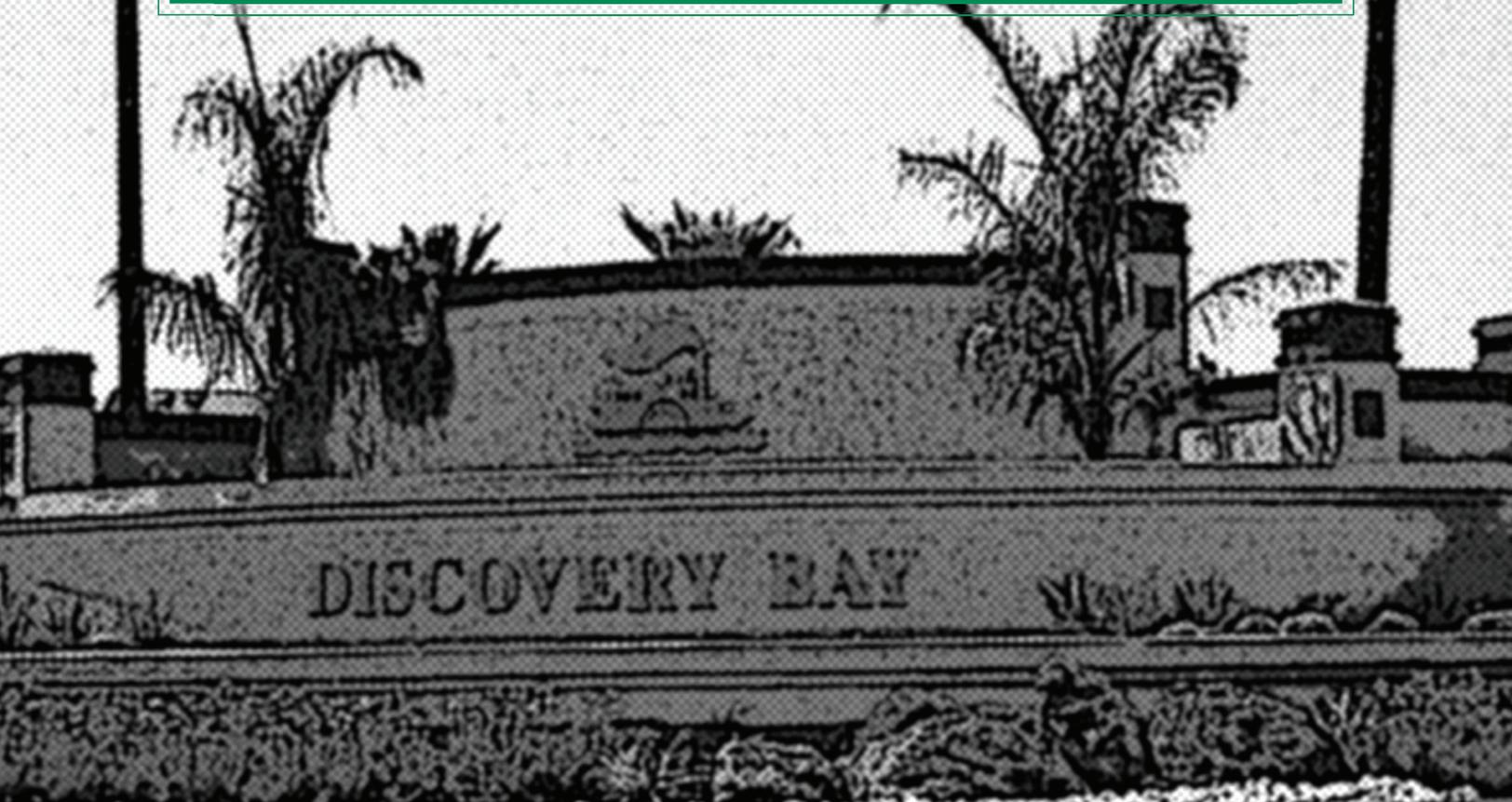
This Program provides water production, treatment & distribution to approximately 6,000 homes and businesses. Specifically, the Water Program provides information necessary for the Board of Directors to establish priorities and make well-informed decision in regards to the Town’s water matters. The Water Quality program is responsible for the enforcement of regional water quality regulations. Response procedures have been developed to react to citizen water quality complaints and to pursue violations observed in the field. The program also assists with the development of water quality educational materials and outreach.

Accomplishments, 2013-2014:

- Initiated construction of Well #7 with the drilling of a new production well.
- Worked on finalizing the design work for new Well 7 pump and motor and resolved issues related to water discharge at the startup of each pump cycle at this new site.
- Awarded bid to complete Well 7 electrical and yard piping, integration and operational processes.
- Distributed Consumer Confidence Report with no violations noted.

Objectives, 2014-2015:

- Bring Well 7 online which will be used to augment Well 5A.
- As part of the 10-year master plan, start preliminary discussions on adding a new Storage Tank at Newport Water Treatment facility.
- Initiate water Filter Vessel and Backwash tank at the Willow Lake Treatment Facility pursuant to the Water Master Plan recommendations.
- Continue to monitor rules and changes in law relative to safe drinking and water quality requirements.



***Town of Discovery Bay Community Services
District Contra Costa County, California***



Department : Public Services

Program Area: Wastewater

Program Description:

The Town of Discovery Bay Wastewater Program provides for the collection, conveyance, treatment and discharge of treated effluent. Specifically, the Wastewater Program provides information necessary for the Board of Directors to establish priorities and make well-informed decision in regards to the Town's wastewater matters. In addition, this program provides staff support for ad hoc or advisory committees formed by the Board of Directors on an as-needed basis. In general, the Water program supports and directs the wastewater contractor, enabling them to carry out day-to-day operations, services and planning efforts. In addition, this program negotiates, administers, implements, and approves contracts for the provision of municipal services.

Accomplishments, 2013-2014:

- Completed the installation of the third Aeromod Beltpress pursuant to the Wastewater Master Plan.
- Completed construction and placed into operation two Bio-solids solar drying chambers (Chamber C & D).
- Replaced "Rotor" at the "Ox-Ditch #2 (WWTP#2) due to the fact that the 4-inch drive-shaft broke.
- Completed installation of a new Fiber backbone, between Plant #1 and 2 improving internet connectivity between the facilities.
- Completed install of a new 4-inch water main at Plant #2 to serve the Belt Press facility.
- Continued work on the design and construction of the new "Booster Pump" station at Plant #2.
- Assisting PG&E with intergovernmental support on their gas main replacement project in Discovery Bay.
- Initiated the Influent Pump Station, Lift Station W and Emergency Storage Lagoon project, estimated to be completed in early FY 2014-15.

Objectives, 2014-2015:

- Complete the Influent Pump Station, Lift Station W and Emergency Storage Lagoon project.
- Complete Lift Station F rehabilitation project.
- Continue towards a fall 2015 completion date for the Oxidation Ditch, Clarifier and secondary improvements project.
- Complete the Booster Pump Station Project and reclaimed water intertie.
- Work on finding alternate solutions to our Salinity issue.
- Implement requirements of newly issued NPDES Permit and develop planning and implementation schedule.



DISCOVERY BAY

***Town of Discovery Bay Community Services
District Contra Costa County, California***



Department: Parks & Landscaping Services

Program Area: Parks & Landscaping

Program Description:

The Parks and Landscaping Program provides for the planning, maintenance & capital needs of the parks & landscaping network in Discovery Bay. Specifically, the Parks & Landscaping Program provides information necessary for the Board of Directors to establish priorities and make well-informed decision in regards to the Town’s parks and landscaping matters. This program provides a comprehensive maintenance and rehabilitation program for 5 parks and the streetscapes inside Discovery Bay. In addition the maintenance and rehabilitation program includes repair and maintenance of the parks within Zones 8, 9, 35, 57, 61 and the Park n Ride area. This program conducts preventative maintenance on streetscapes, which includes design and planting and ensuring proper drainage. This program maintains and replaces all plants and trees to ensure health, vitality and visual appeal as well as maintains inventory lists annually to project funding and scheduling of future repairs, projects and replacement.

Accomplishments, 2012-2013

- Newport Lane Irrigation and Planting Project
- Cornell Park Solar Lighting Project Completion
- Winner of the Breathe California Technology Award - Ravenswood Park / Cornell Park Solar Lighting
- Community Center Landscape Upgrades – Earth Day Project

Objectives, 2013-2015:

- Initiation of In-House Maintenance Program
- Tennis Court Renovation at Community Center
- Swimming Pool Renovation at Community Center
- Installation of the District’s first off-leash Dog Park



DISCOVERY BAY

***Town of Discovery Bay Community Services
District Contra Costa County, California***



Department:	Parks & Landscaping Services
Program Area:	Recreation Services

Program Description:

New for FY 2013-2015, the Recreation Services program was established to provide community based and age appropriate recreational programming. These activities will be the byproduct of the purchase of the Discovery Bay Community Center in FY 2012-13. Recreational activities take place throughout town; and the Community Center is the central location for those activities.

Accomplishments, 2013-2014:

- Opened swimming pool for community wide use; established Aquatics personnel manual, policies and fee structure.
- Completed interior and exterior building renovation to the Community Center. Effectively adding additional room space for programming.
- Completed first Activity Guides and initiated On-line Registration platform
- Added fulltime Recreation Programs Coordinator
- Created facility rental policies and fee structure
- Created policies, forms and contracts for Independent Instructors
- Cooperatively coordinated and established the Discovery Bay River Otters Swim Team program.

Objectives, 2014-2016:

- Establish Youth Advisory Commission
- Continue to provide enhanced community based and age appropriate recreational programming.
- Increase event and program participation of Discovery Bay residents
- Establish Volunteer Policies and program



Budget Summaries

- ❖ Revenues “where the money comes from”
- ❖ Water & Wastewater Operating & Maintenance Budget
- ❖ Water & Wastewater Capital Improvement Budget
- ❖ Lighting & Landscaping Zone 8 Revenue, Operating & Maintenance & Capital Improvement Budget
- ❖ Recreation Revenue, Operating & Maintenance & Capital Improvement Budget
- ❖ Lighting & Landscaping Zone 9 Revenue, Operating & Maintenance & Capital Improvement Budget

***Town of Discovery Bay Community Services
District Contra Costa County, California
Revenues – “Where the money comes from”***



The following table identifies the various sources of revenue that can be anticipated during the course of the coming fiscal year. As is evident in the table, the primary sources of revenues are derived from Property Tax charges for water and wastewater usage, charges for commercial sewer and water and residential water service fees. The remaining revenue sources can be attributed to miscellaneous reimbursements, charges and fees.

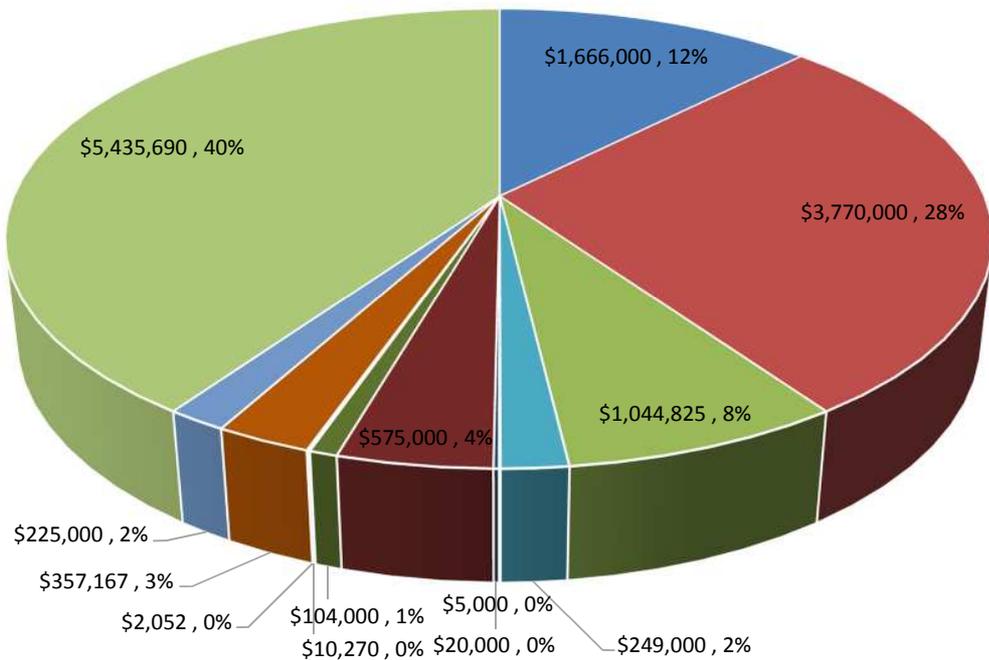
Of the approximately 5,000 residential and commercial properties in Discovery Bay, roughly 2,200 are billed for water use through meters. The remaining 2,800 properties are scheduled to receive water meters prior to the state mandated date of 2024.

Revenue Projections			Year End	Proposed	Proposed
Fiscal Year	2012/2013	2013/2014	2013/2014	2014/2015	2015/2016
Account Description	Actuals	Budget	Estimated	Budget	Budget
Water Revenue		\$1,666,000	\$1,650,136	\$1,858,240	\$1,932,570
Wastewater Revenue	\$5,475,974	\$3,770,000	\$3,791,017	\$3,799,884	\$3,951,879
Metered Water Rev.	\$1,308,201	\$1,044,825	\$1,044,825	\$975,000	\$1,014,000
Meter Sewer Rev.			\$120,000	\$125,000	\$130,000
Meter Charge		\$249,000	\$249,000	\$258,960	\$269,318
Sewer/Water Permit	\$4,950	\$5,000	\$55,000	\$25,000	\$25,000
Sewer/Water Inspection Fee	\$6,720	\$20,000	\$42,000	\$20,000	\$20,000
Sewer Capacity Fee	\$287,464	\$575,000	\$140,000	\$150,000	\$150,000
Water Capacity Fee	\$36,312	\$104,000	\$20,000	\$50,000	\$50,000
Misc. Reimbursements	\$11,116	\$10,270	\$17,000	\$10,500	\$10,500
Misc. Receivables	\$276,269	\$2,052	\$0	\$2,109	\$2,200
L&L Related Payroll & Benefit Reimbursement	\$186,552	\$357,167	\$357,467	\$415,443	\$432,060
L&L Reimbursement	\$108,332	\$225,000	\$225,000	\$225,000	\$250,000
TODB Sponsored Event	\$5,700		\$0		
Proceeds From Bond Financing	\$5,083,893	\$5,435,690	\$7,192,000	\$4,160,882	\$2,004,000
Grant				\$200,000	
Developer Deposit Holding Account				\$300,000	
Borrowed Reserves				\$78,196	
Grand Total Revenue	\$12,791,483	\$13,469,004	\$14,903,445	\$12,654,214	\$10,237,128

Town of Discovery Bay Community Services
District Contra Costa County, California
Revenue Budget

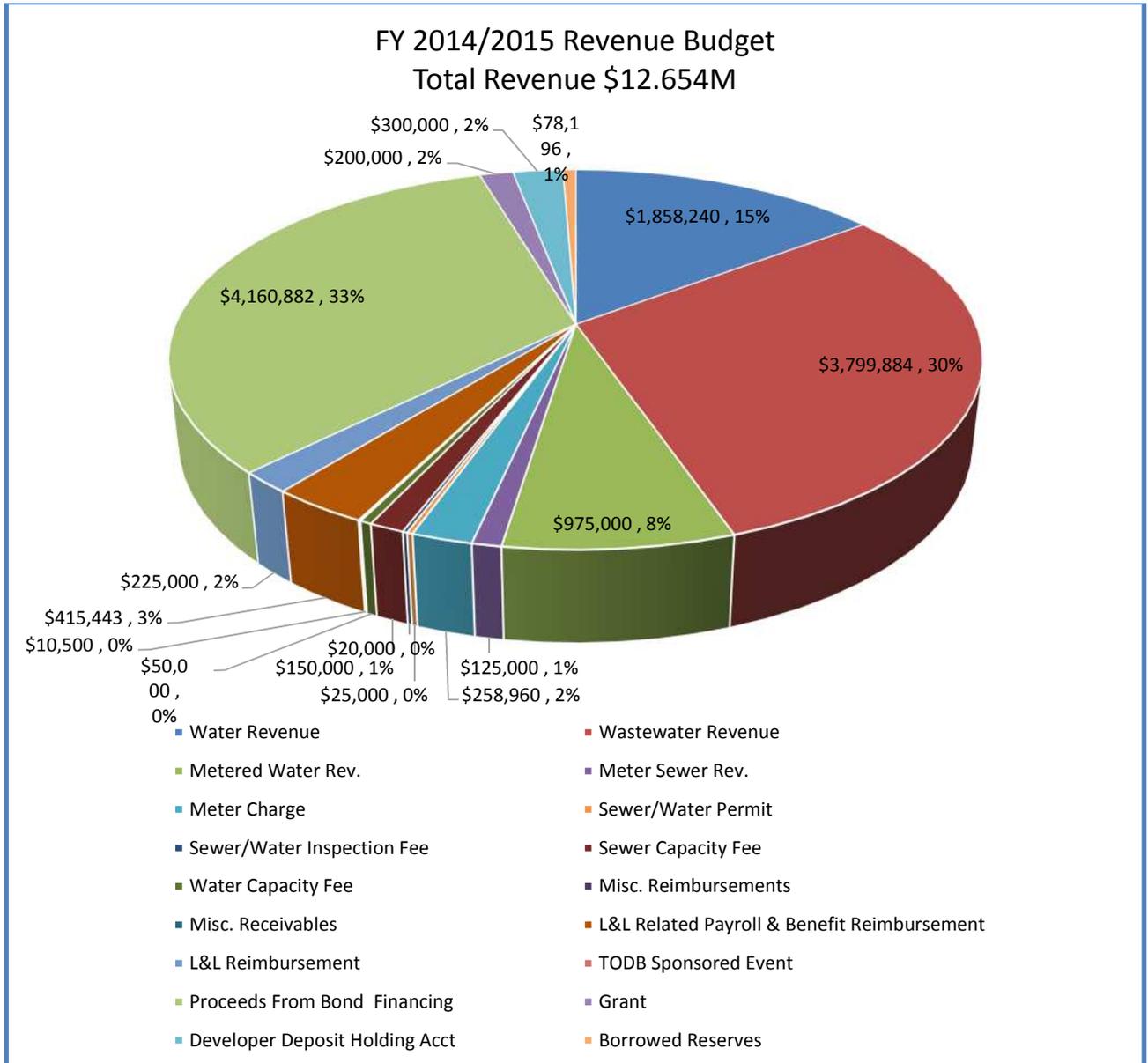


FY 2013-2014 Revenue Budget
Total Revenue \$13.469M



- Water Revenue
- Metered Water Rev.
- Meter Charge
- Sewer/Water Inspection Fee
- Water Capacity Fee
- Misc. Receivables
- L&L Reimbursement
- Proceeds From Bond Financing
- Wastewater Revenue
- Meter Sewer Rev.
- Sewer/Water Permit
- Sewer Capacity Fee
- Misc. Reimbursables
- L&L Related Payroll & Benefit Reimbursement
- TODB Sponsored Event
- Borrowed Reserves

**Town of Discovery Bay Community Services
District Contra Costa County, California
Revenue Budget**



Town of Discovery Bay Community Services
District Contra Costa County, California
Operations and Maintenance Budget



The Operations and Maintenance Budget for the Fiscal Year 2013-15 represents the day-to-day spending plan that meets the needs of the District and keeps it running smoothly and efficiently. The proposed plan was developed by forecasting actual historical expenses and known costs and integrating that data into a fiscal spending plan that best represents anticipated future expenditures.

For FY 13-15 the O&M budget remains essentially the same as FY 2012-2013. The Operations and Maintenance (O&M) program has a proposed spending plan of \$6,102,243 in FY 14/15 and \$6,116,360 in FY 15/16 for a total of \$12,218,603 over two years. This represents an increase of \$398,455 or 2% over FY 2013-2014 and \$14,117 over FY 14/15. Increases to the O&M program are evident in the Consulting Services, where an increase of \$173,300 is needed for State Mandated special studies as well as a records retention and an organizational safety project. The second are that has increased is in Large Item Preventative & Corrective Replacement which represents a new budget amount of \$100,000. The last major increase is in Electrical Utilities. This increase of \$20,000 represents the new plant upgrades that have been taking place under the five year Capital Improvement Plan. These increases represent a variety of factors, including properly accounting for Insurances, accurately attributing to consulting activities in regards to the Water and Wastewater Master Plan.

Water & Wastewater	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Proposed Budget	FY 15/16 Proposed Budget
Personnel	\$911,299	\$911,299	\$952,950	\$991,069
Operation & Maintenance	\$5,257,838	\$5,257,838	\$5,149,293	\$5,125,291
Total	\$6,169,137	\$6,169,137	\$6,102,243	6,116,360

Administration Division	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Proposed Budget	FY 15/16 Proposed Budget
Salary & Wages				
Salary & Wages	\$906,299	\$906,299	\$373,899	\$388,855
Employer Taxes			\$41,544	\$43,206
Overtime	\$5,000	\$5,000		
Operation & Maintenance				
Landscape Related Reimbursable	\$225,000	\$225,000	\$225,000	\$250,000
General Fund Total	\$1,136,299	\$1,136,299	\$640,443	\$682,061

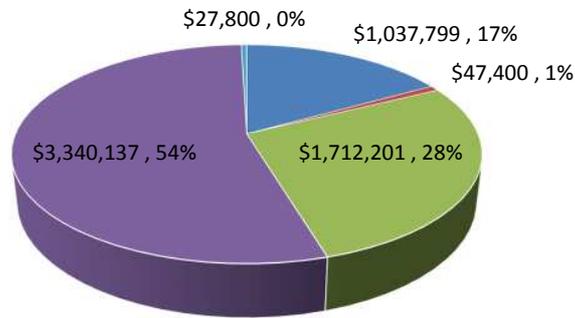
Water Division	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Proposed Budget	FY 15/16 Proposed Budget
Salary & Wages				
Salary & Wages			\$193,503	\$201,243
Employer Taxes			\$21,500	\$22,360
Overtime			\$2,000	\$2,000
Group Insurance	\$15,240	\$15,240	\$15,240	\$15,697
Worker's Comp	\$20,000	\$20,000	\$20,000	\$20,600
457 B Plan	\$12,000	\$12,000	\$12,000	\$12,360
Temp Employees	\$3,360	\$3,360	\$3,360	\$3,600
Board of Directors				
Compensation	\$16,560	\$16,560	\$16,560	16,560
Travel	\$1,600	\$1,600	\$2,400	\$2,400
Trainings, Meetings	\$800	\$800	\$800	\$800
Consulting Services				
Consulting Services	\$84,000	\$84,000	\$153,320	\$109,000
Waste Water Service Contract	\$478,720	\$478,720	\$493,082	\$507,874
Professional Fees	\$960	\$960		
Preventative & Corrective	\$42,800	\$42,800	\$42,800	\$42,800
P&C Large Replacement			\$40,000	\$40,000
Legal	\$60,000	\$60,000	\$62,000	\$62,000
Audit Services	\$12,400	\$12,400	\$12,400	\$12,800
Contract Mailing	\$15,000	\$15,000	\$15,000	\$15,000
Operations & Maintenance				
Travel	\$2,000	\$2,000	\$2,000	\$3,200
Training	\$2,800	\$2,800	\$2,800	\$2,800
Subscriptions	\$1,060	\$1,060	\$1,060	\$1,060
Memberships	\$7,200	\$7,200	\$7,200	\$7,200
TODB Sponsored Events	\$2,400	\$2,400	\$2,400	\$2,400
PR, Advertising & Elections	\$2,600	\$2,600	\$7,800	\$3,200
Telecommunications	\$9,480	\$9,480	\$9,480	\$9,480
Materials	\$400	\$400	\$1,880	\$1,880
Automotive Fuel, Supplies & Repairs	\$12,000	\$12,000	\$12,400	\$16,400
Repairs & Maintenance	\$279,600	\$279,600	\$279,600	\$280,472
Office Supplies	\$4,600	\$4,600	\$4,600	\$5,400
Rent & Facility Expense	\$15,800	\$15,800	\$13,800	\$7,800
Insurance	\$28,400	\$28,400	\$30,000	\$31,388
Permits & Fees	\$16,000	\$16,000	\$16,000	\$16,000
Utilities	\$302,000	\$302,000	\$310,000	\$320,000
Chemicals	\$37,500	\$37,500	\$37,500	\$37,500
Freight	\$1,120	\$1,120	1,120	\$1,120
Other	\$283,715	\$283,715	\$97,463	\$97,642
Inter-Governmental Charges				
Inter-Governmental	\$11,120	\$11,120	\$13,440	\$13,440
Water Fund Total	\$1,783,235	\$1,783,235	\$1,956,508	\$1,945,477

Wastewater Division	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Proposed Budget	FY 15/16 Proposed Budget
Salary & Wages				
Salary & Wages			\$290,245	\$301,864
Employer Taxes			\$32,250	\$33,540
Overtime			\$3,000	\$3,000
Group Insurance	\$22,860	\$22,860	\$22,860	\$23,546
Worker's Comp	\$30,000	\$30,000	\$30,000	\$30,900
457 B Plan	\$18,000	\$18,000	\$18,000	\$18,540
Temp Employees	\$5,040	\$5,040	\$5,040	\$5,400
Board of Directors				
Compensation	\$24,840	\$24,840	\$24,840	\$24,840
Travel	\$2,400	\$2,400	\$3,600	\$3,600
Trainings, Meetings	\$1,200	\$1,200	\$1,200	\$1,200
Consulting Services				
Consulting Services	\$126,000	\$126,000	\$229,980	\$163,500
Waste Water Service Contract	\$718,080	\$718,080	\$739,623	\$761,812
Professional Fees	\$1,440	\$1,440		
Preventative & Corrective	\$64,200	\$64,200	\$64,200	\$64,200
P&C Large Replacement			\$60,000	\$60,000
Legal	\$90,000	\$90,000	\$93,000	\$93,000
Audit Services	\$18,600	\$18,600	\$18,600	\$19,200
Contract Mailing				
Operations & Maintenance				
Travel	\$3,000	\$3,000	\$3,000	\$4,800
Training	\$4,200	\$4,200	\$4,200	\$4,200
Subscriptions	\$1,590	\$1,590	\$1,590	\$1,590
Memberships	\$10,800	\$10,800	\$10,800	\$10,800
TODB Sponsored Events	\$3,600	\$3,600	\$3,600	\$3,600
PR, Advertising & Elections	\$3,900	\$3,900	\$11,700	\$4,800
Telecommunications	\$14,220	\$14,220	\$14,220	\$14,220
Materials	\$600	\$600	\$2,820	\$2,820
Automotive Fuel, Supplies & Repairs	\$18,000	\$18,000	\$18,600	\$24,600
Repairs & Maintenance	\$424,400	\$424,400	\$424,400	\$424,400
Office Supplies	\$6,900	\$6,900	\$6,900	\$8,100
Rent & Facility Expense	\$23,700	\$23,700	\$20,700	\$11,700
Insurance	\$42,600	\$42,600	\$45,000	\$47,082
Permits & Fees	\$49,000	\$49,000	\$49,000	\$49,000
Utilities	\$453,000	\$453,000	\$465,000	\$480,000
Chemicals	\$25,000	\$25,000	\$25,000	\$25,000
Freight	\$1,680	\$1,680	\$1,680	\$1,680
Other	\$1,024,072	\$1,024,072	\$740,474	\$740,670
Inter-Governmental Charges				
Inter-Governmental	\$16,680	\$16,680	20,160	\$20,160
Wastewater Fund Total	\$3,249,603	\$3,249,603	\$3,505,292	\$3,488,672
Total Budget	FY 13/14 Budget	FY 13/14 Estimate	FY 14/15 Budget	FY 15/16 Budget
	\$6,165,337	\$6,165,337	\$6,102,243	\$6,116,360

**Town of Discovery Bay Community Services
 District Contra Costa County, California
 Operations and Maintenance Budget**

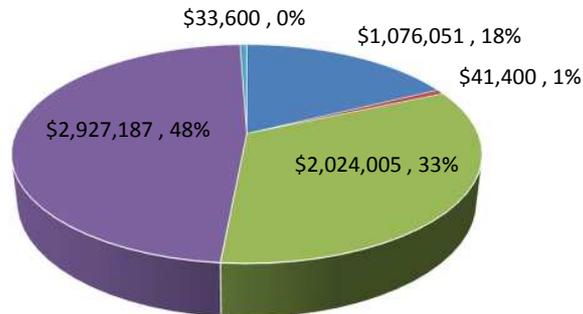


**FY 2013/2014 Operations & Maintenance Budget
 Total Expenditures \$6.165M**



- Salary & Wages
- Board of Directors Compensation
- Contract Services
- Operation & Maintenance
- Inter-Governmental Charges

**FY 2014/2015 Proposed Operations & Maintenance Budget
 Total Expenditures \$6.102M**



- Salary & Wages
- Board of Directors Compensation
- Contract Services
- Operation & Maintenance
- Inter-Governmental Charges

***Town of Discovery Bay Community Services
District Contra Costa County, California
Capital Improvement Program Budget***



The Capital Improvement Program for Fiscal Year 2014-2016 is valued at \$11,013,072 and includes funding necessary to properly service, maintain and support the basic functions of District operations; it includes \$6,164,882 continued construction for the two (2) CIP Water & Wastewater Master Plans as well as \$3,166,000 for the approved CIP projects, \$200,000 Grant for the Reclaimed water project; and \$1,482,190 for future growth projects.

The CIP is broken down into 7 distinct areas – Wastewater Capital Improvements; Wastewater Structures & Improvements; Water Capital Improvements; Water Structures & Improvements; Equipment; Building & Improvements; and Infrastructure Replacement. All of the projects that are included as a part of the CIP represent projects that continue to maintain existing infrastructure, as well as preparing to accommodate future development.

The Water and Wastewater Master Plans that were commissioned late in fiscal year 2010-2011 were completed, have been reviewed by the Board of Directors and were accepted. Future residential and commercial development in Discovery Bay will determine the timing of any capital improvements necessary to accommodate any new growth.

Wastewater– Capital Improvements and Structures & Replacements

For FY 2014/15 the Wastewater CIP and Structures & Replacements represent 18 projects at a total combined cost of \$4,628,952; of which \$3,533,582 is allocated the construction work of the Wastewater Master Plan which will be financed and \$397,370 is allocated for Growth Induced projects. \$698,000 is allocated for approved CIP projects including, Collection System Pump Station Improvements, SCADA Improvements, Rehab of Manholes, Raising Manholes, and Lift Station Rehabilitation Project.

Water Capital Improvements and Structures & Replacements

For FY 2014/15 The CIP for Domestic Water production includes 3 projects at total combined cost of \$898,020. The projects include \$627,300 for is allocated the construction work of the Wastewater Master Plan which will be financed. \$250,000 is allocated for approved CIP projects including replacing 8-in Mainline on Discovery Blvd to Beaver Lane and \$20,720 is budget for growth induced projects.

Equipment: Capital

There are no planned Equipment purchases listed for FY 2014/15 at this time.

Building and Improvements

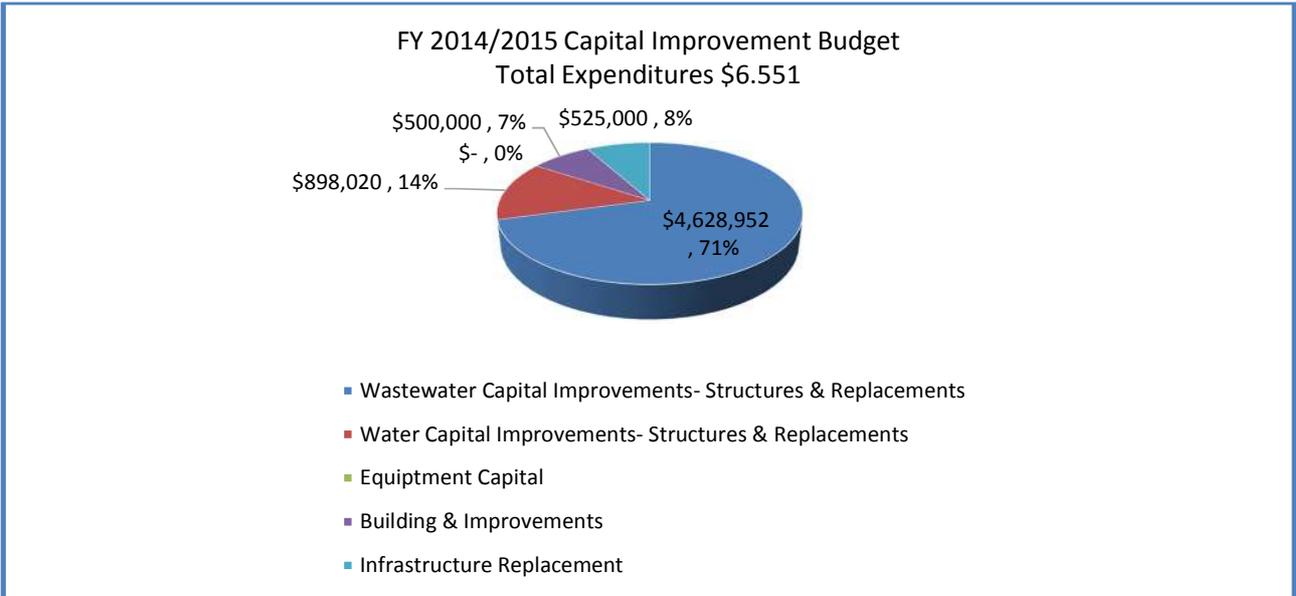
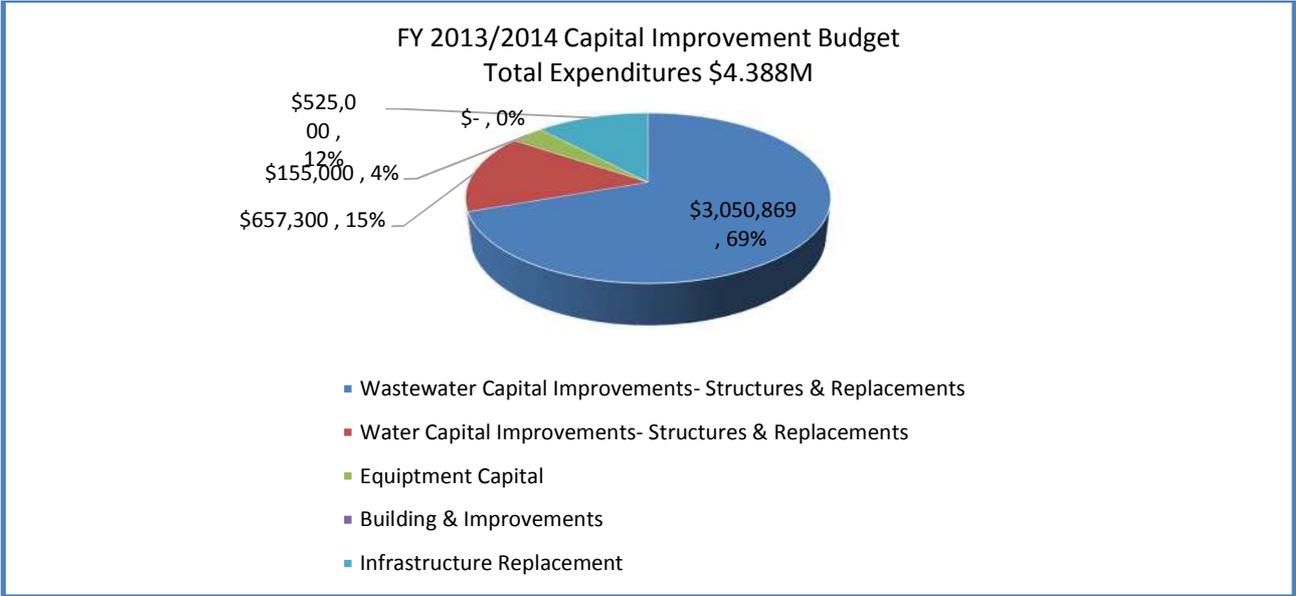
For FY 2014/2015 there are 3 planned Building & Improvement projects totaling \$500,000. These projects included \$150,000 for a Vehicle Storage Facility at Wastewater Treatment Plant #2, \$150,000 for the design work for District offices to be built on the Community Center property, and \$200,000 anticipated Grant Funding for a Reclaimed Water Project.

Infrastructure Replacement Fund

The addition of the Infrastructure Replacement Fund allocates \$525,000 in FY 2014/2015 for four distinct areas: Sewer Infrastructure; Pumps and Motors Replacement; Water Infrastructure; Generators and Facilities and Vehicles Replacement.

Capital Improvement	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Proposed Budget	FY 15/16 Proposed Budget
Wastewater Capital Improvements & Structures Replacement	\$3,050,869	\$3,050,869	\$4,628,952	\$2,982,620
Water Capital Improvements & Structures & Replacement	\$657,300	\$657,300	\$898,020	\$663,480
Vehicle Capital				40,000
Equipment Capital	\$155,000	\$155,000		
Building & Improvements			\$500,000	\$250,000
Infrastructure Replacement	\$525,000	\$525,000	\$525,000	\$525,000
Total Capital Improvements	\$4,388,169	\$4,388,169	\$6,551,972	\$4,461,100

Town of Discovery Bay Community Services
District Contra Costa County, California
Capital Improvement Budget



			Adopted 2013/2014 Budget
*****	Plant 1 RAS Pumpstation Control Panel	77	\$ 50,000
	Structures & Improvements Wastewater Total		\$ 2,968,854
20-1170	Structures & Improvements Water		
	<u>Water Distribution System</u>		
	Replace 8-in mainline w/new 16-in C905 - willow lk from Disco Blvd to Beaver Ln	60	\$ -
	<u>Storage Tanks</u>		
	New Water Storage Tank - Newport WTP	61	\$ -
	Willow Lake WTP Chemical Room Upgrade	45	\$ -
	Security Door Locks	46	\$ -
	Structures & Improvements Water Total		\$ -
1180	Infrastructure Replacement Fund		
21-1180	Sewer Infrastructure Replacement Program	47	\$ 200,000
20/21-1180	Pumps/Motors Replacement Fund Program	48	\$ 50,000
20-1180	Water Infrastructure Replacement Program	49	\$ 200,000
all depts	Generators Replacement Fund Program	67	\$ 25,000
all depts	Facilities & Vehicles Replacement Fund	50	\$ 50,000
	Infrastructure Replacement Fund Total		\$ 525,000

	Encumbrance(s) Carry Over (Re-budgeted) Capital		
	Capital Totals		\$ 989,979
	Grant Financed Totals		
	Bond Financed Totals		\$ 3,398,190
	Growth Induced Totals		\$ -
	Total Capital		\$ 4,388,169
eted) Capital			\$ 4,388,169

Proposed 2014/2015 Budget	Proposed 2015/2016 Budget	Proposed 2016/2017 Budget	Proposed 2017/2018 Budget	Proposed 2018/2019 Budget
	\$ 50,000			
\$ 3,611,582	\$ 2,082,000	\$ 78,000	\$ 80,000	\$ -
\$ 250,000	\$ 250,000	\$ 750,000	\$ 610,960	\$ -
\$ -	\$ 86,400	\$ 993,600	\$ -	\$ -
\$ -	\$ 10,000	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 250,000	\$ 346,400	\$ 1,743,600	\$ 610,960	\$ -
\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
\$ 525,000				

\$ 1,773,000	\$ 1,393,000	\$ 3,770,400	\$ 1,900,260	\$ 1,119,300
\$ 200,000	\$ -	\$ -	\$ -	\$ -
\$ 4,160,882	\$ 2,004,000	\$ -	\$ -	\$ -
\$ 418,090	\$ 1,064,100	\$ 3,771,055	\$ 2,310,555	\$ 1,080,000
\$ 6,551,972	\$ 4,461,100	\$ 7,541,455	\$ 4,210,815	\$ 2,199,300
\$ 6,351,972	\$ 4,461,100	\$ 7,541,455	\$ 4,210,815	\$ 2,199,300

Total Proposed 5 year Budget 2014/2019 Budget	Full Project Budget
\$ 50,000	\$ 50,000
\$ 5,751,582	\$ 13,594,881
\$ 1,860,960	\$ 1,860,960
\$ 1,080,000	\$ 1,080,000
\$ 10,000	\$ 25,000
\$ -	\$ 10,000
\$ 2,950,960	\$ 2,975,960
\$ 1,000,000	\$ -
\$ 250,000	\$ -
\$ 1,000,000	\$ -
\$ 125,000	\$ -
\$ 250,000	\$ -
\$ 2,625,000	\$ -

\$ -	
\$ 9,855,960	\$ 7,761,960
\$ 200,000	\$ 200,000
\$ 6,164,882	\$ 14,615,881
\$ 8,643,800	\$ 8,643,800
\$ 24,864,642	\$ 31,221,641
\$ 24,764,642	\$ 31,021,641

***Town of Discovery Bay Community Services
District Contra Costa County, California
Lighting and Landscape***



The District maintains all the public parks and publically owned landscaped areas in Discovery Bay. The landscape areas in Discovery Bay are broken down into five landscape zones. Two of those zones are owned by the Town of Discovery Bay CSD, with the remaining three owned by Contra Costa County, and maintained under contract by the District. The five Landscaping & Lighting zones are:

Discovery Bay Landscape & Lighting Zone #8:

Zone 8 is owned and maintained by the Town of Discovery Bay CSD. This zone includes the landscape streetscape frontages along Highway 4, Clipper Drive, Discovery Bay Boulevard, Willow Lake Road, and a variety of smaller landscaped areas. Cornell Park & Roberta Fuss Tot Lot are also included in this zone.

Discovery Bay Landscape & Lighting Zone #9 (Ravenswood):

Zone 9 is owned and maintained by the Town of Discovery Bay CSD. This zone includes the landscape streetscape frontages along Wilde Drive and Poe Drive. Ravenswood Park is also included in this zone.

Contra Costa County Landscape & Lighting Zone #35:

Zone 35 is owned by Contra Costa County; but is maintained by Town Of Discovery Bay CSD. The zone includes the landscaped median islands on Bixler Road at the intersection of Highway 4, and a pedestrian pathway from the Sandy Cove Shopping Center to Newport Drive. There are also included two pedestrian bridges along the path.

Contra Costa County Landscape & Lighting Zone #57:

Zone 57 is owned by Contra Costa County; but is maintained by Town Of Discovery Bay CSD. This zone includes all landscaped streetscape frontages in and outside of the Centex Development, along Highway 4, a portion of Bixler Road, and two small parking areas. Regatta Park is also included in this zone.

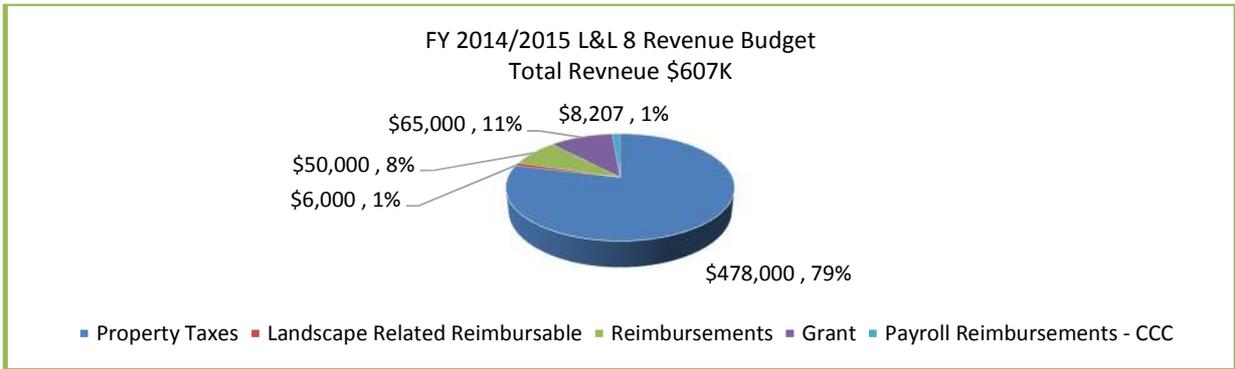
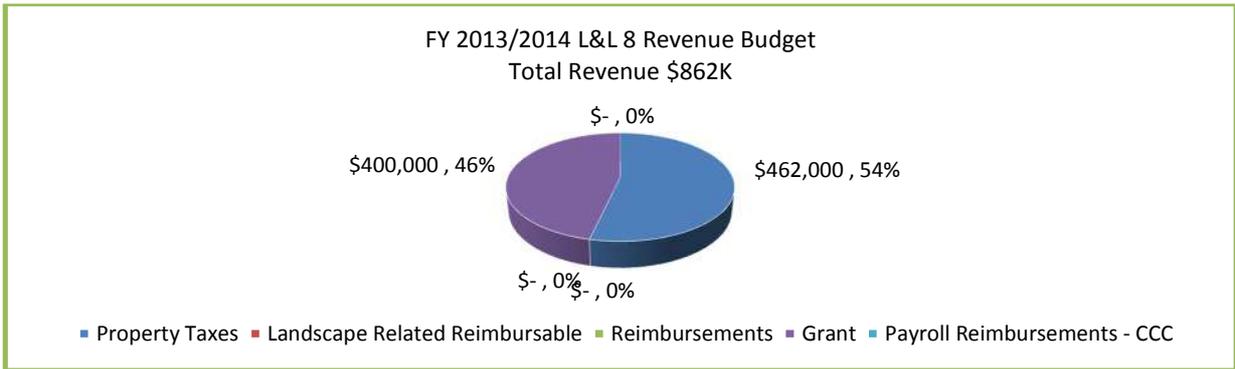
Contra Costa County Landscape & Lighting Zone #61:

Zone 61 is owned by Contra Costa County; but is maintained by Town Of Discovery Bay CSD. This zone includes landscaped streetscape frontages along a major portion of Bixler Road, Point of Timber Road, the Park & Ride lot, a portion of Newport Drive, Preston Drive and Slifer Drive. Slifer Park is also included in this zone.

**Town of Discovery Bay Community Services
 District Contra Costa County, California
 Lighting and Landscape Zone 8 Revenue,
 Expenditure and Capital Improvement Budget**



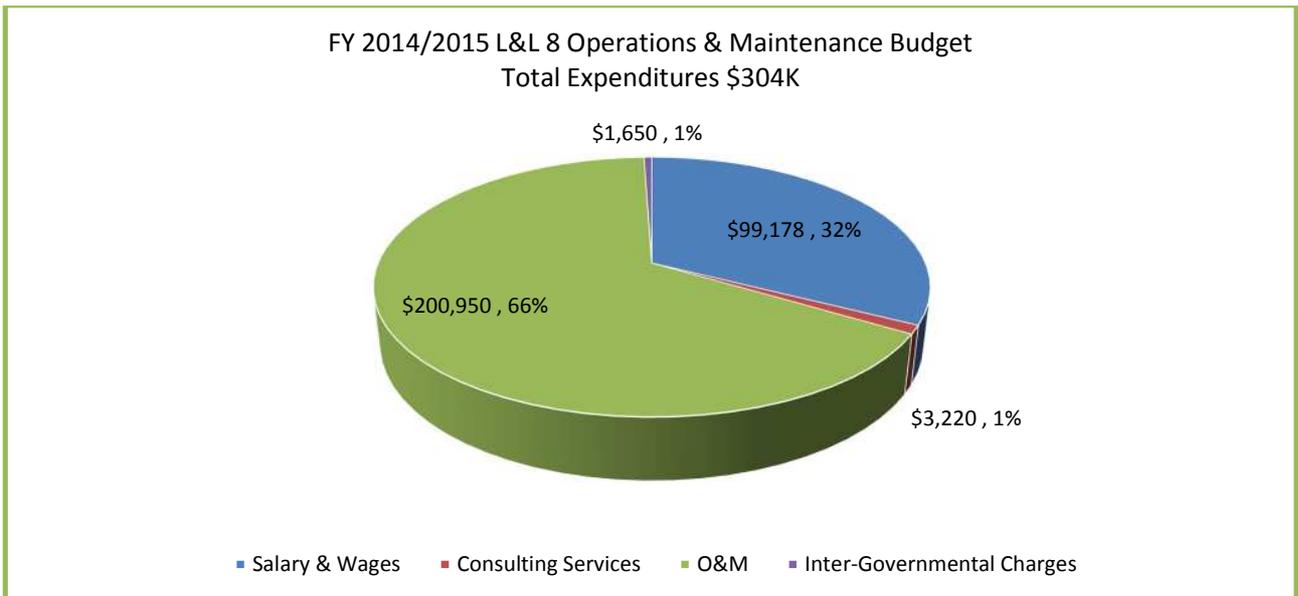
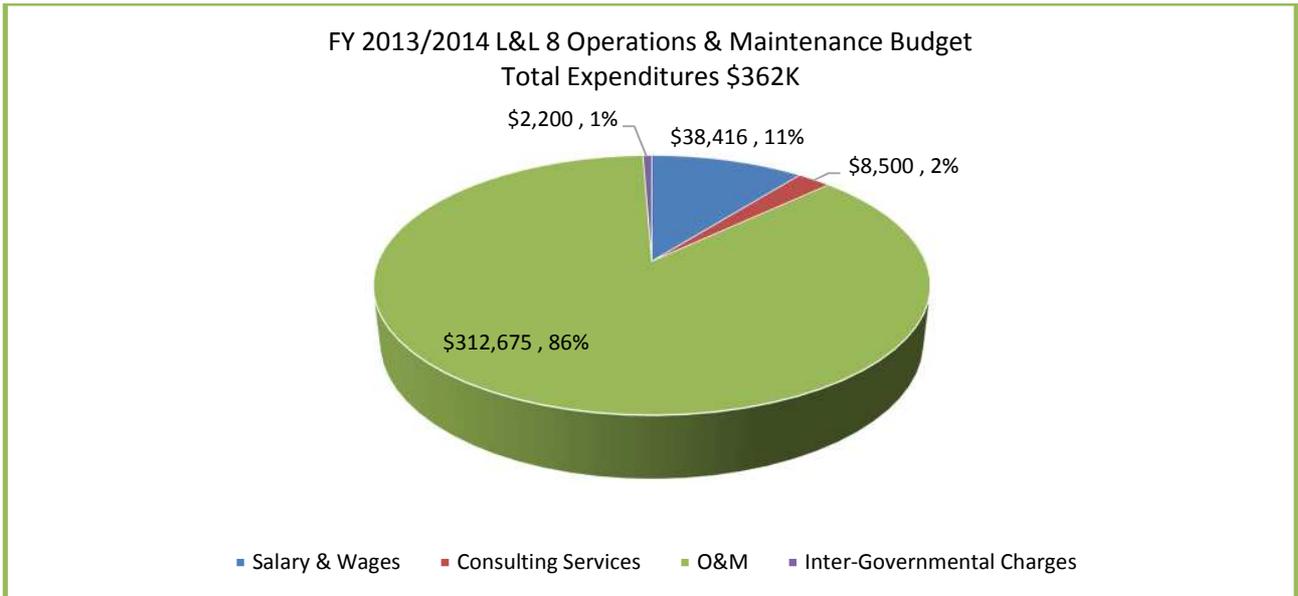
L&L 8 Revenue	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Budget	FY 15/16 Budget
Property Tax	\$462,000	\$478,265	\$478,000	\$478,000
Grant	\$400,000	\$400,000	\$65,000	
Landscape Related Reimbursable		\$6,000	\$6,000	\$6,000
Reimbursements		\$10,857	\$50,000	
Payroll Reimbursable		\$5,708	\$8,206	\$8,206
Total Revenue	\$862,000	\$900,830	\$607,206	\$492,206



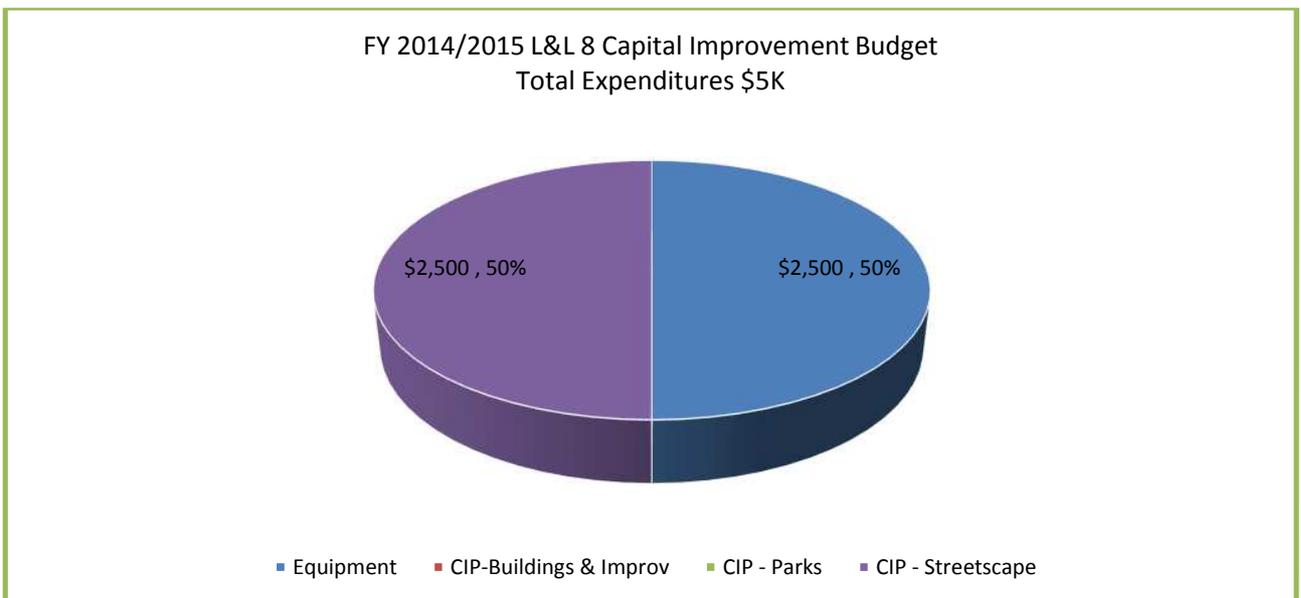
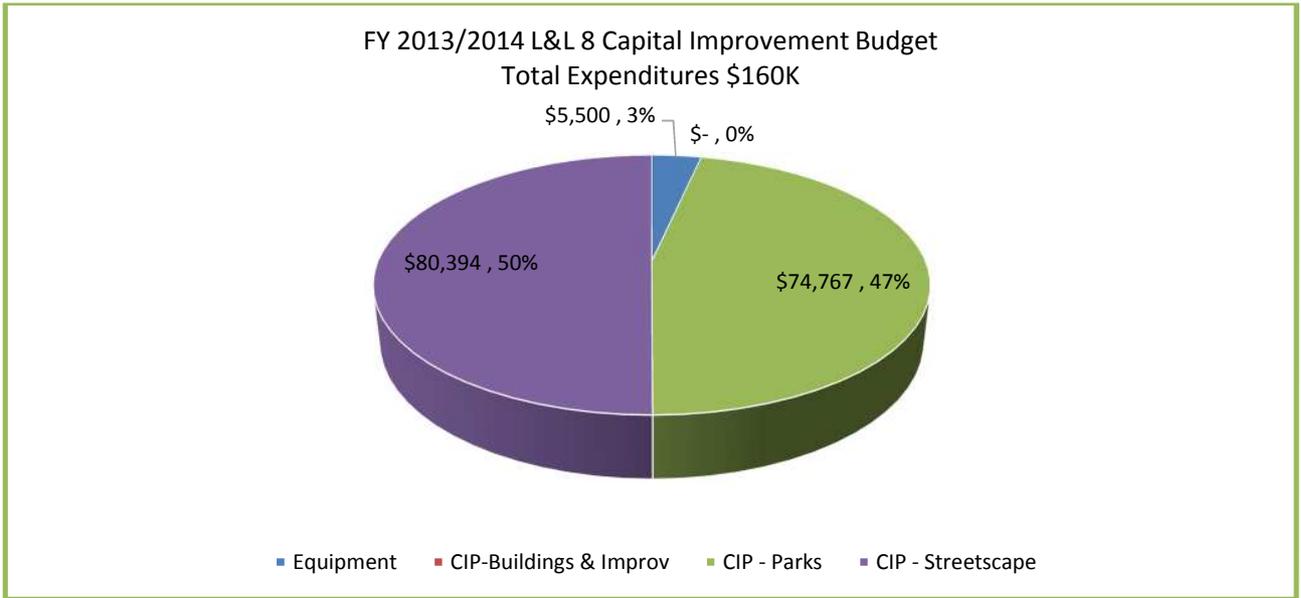
L&L 8 Expenditures	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Budget	FY 15/16 Budget
Salary & Wages				
Salary & Wages	\$38,416	\$51,086	\$89,259	\$94,259
Employer Taxes			\$9,917	\$9,917
Temp Employees		\$4,191		
Consulting				
Consulting Services	\$3,500	\$4,007		
Legal	\$500	\$500	\$1,000	\$1,000
Audit	\$2,215	\$2,215	\$2,220	\$2,220
Operations & Maintenance				
Travel	\$1,000	\$1,000	\$1,000	\$1,000
Training	\$1,500	\$1,500	\$1,500	\$1,500
Subscriptions	\$200	\$190	\$200	\$200
Memberships	\$525	\$430	\$525	\$525
PR, Advertising & Elections	\$300		\$50	\$50
Telecommunications	\$2,325	\$3,600	\$3,325	\$3,325
Materials	\$500		\$2,000	\$2,000
Automotive Fuel, Supplies & Repairs	\$4,500	\$4,300	\$5,000	\$5,000
Repairs & Maintenance	\$3,850	\$6,335	\$4,950	\$4,950
Office Supplies	\$4,800	\$2,650	\$2,450	\$2,450
Rent & Facility Exp	\$161,750	\$138,336	\$55,000	\$55,000
Insurance		\$1,608	\$1,700	\$1,700
Permits & Fees				
Utilities	\$120,675	\$123,700	\$118,500	\$118,500
Chemicals				
Freight				
Other	\$10,750	\$(2,050)	\$4,750	\$4,750
Inter-Governmental Charges				
Inter-Governmental Charges	\$2,200	\$2,195	\$1,650	\$1,650
Total Expenditures	\$361,791	\$281,600	\$304,997	\$309,997

L&L 8 Capital Improvement	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Budget	FY 15/16 Budget
Equipment	\$5,500	\$1,782	\$2,500	\$2,500
Buildings & Improvements				
Parks	\$74,767	\$68,973	\$14,500	
Streetscapes	\$80,394	\$10,680	\$2,500	\$2,500
Total Revenue	\$160,661	\$81,436	\$19,500	\$5,000

**Town of Discovery Bay Community Services
 District Contra Costa County, California
 Lighting & Landscaping Zone 8 Operations &
 Maintenance Budget**



**Town of Discovery Bay Community Services
 District Contra Costa County, California
 Lighting & Landscaping Zone 8 Capital
 Improvement Budget**



***Town of Discovery Bay Community Services
District Contra Costa County, California
Recreation & Community Center***



New for FY 2013-2015, the Discovery Bay Recreation and Community Center was established to provide community based and age appropriate recreational programming. These activities will be the byproduct of the purchase of the Discovery Bay Community Center in FY 2012-13. Recreational activities take place throughout town; and the Community Center is the central location for those activities.

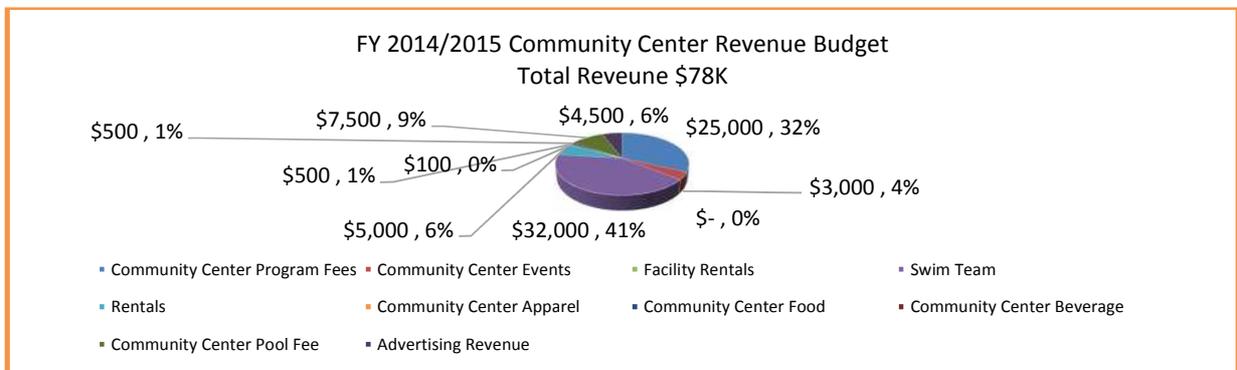
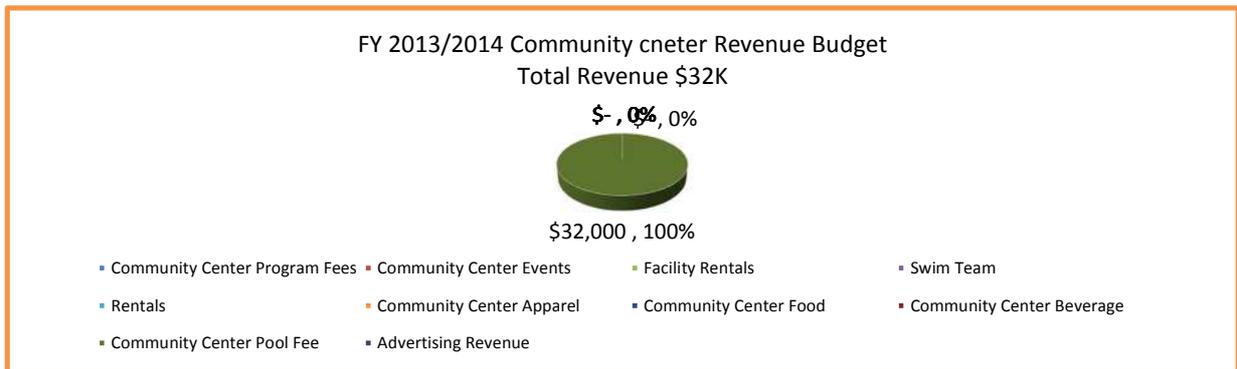
The Town of Discovery Bay closed escrow on a 7.25 acre parcel for the Town's Community Center. The site was formerly the Discovery Bay Athletic Club, and is located at 1601 Discovery Bay Boulevard, across from the Discovery Bay Shopping Center. The site consists of a 5,025 sq.ft building, an 8 court tennis center, and a 110,000 gallon swimming pool. Additional amenities include lush landscaping as well as bbq and picnic areas. In Feb of 2013 the Town transitioned the prior athletic club operation into the Community Center and operated the facility through June 30, 2013 in that capacity. The Community Center Committee was formed to help identify programs, hours of operations of the different facilities, and budgetary considerations moving forward.

The proposed plan was developed by forecasting actual historical expenses and known costs and integrating that data into a fiscal spending plan that best represents anticipated future expenditures. For FY 14-15 the Operations and Maintenance (O&M) program has a proposed spending plan of \$295,109. The CIP Proposed Budget consists of \$115,000 for FY 14/15 these projects include the pool renovation and partial tennis court renovation. Planned funding sources to assist with renovation cost are; Measure WW Park Funds for \$65,000.

**Town of Discovery Bay Community Services
 District Contra Costa County, California
 Recreation & Community Center Revenue,
 Operations & Maintenance and Capital
 Improvement Budget**



Community Center Revenue	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Budget	FY 15/16 Budget
Program Fees		\$21,000	\$25,000	\$25,000
Events		\$6,737	\$3,000	\$3,000
Swim Team		\$33,090	\$32,000	\$32,000
Rentals		\$4,500	\$5,000	\$5,000
Apparel				
Food		\$400	\$500	\$500
Beverage		\$325	\$500	\$500
Pool Fee	\$32,000	\$4,875	\$7,500	\$7,500
Advertising			\$4,500	\$4,500
Total Revenue	\$32,000	\$71,202	\$78,100	\$78,100



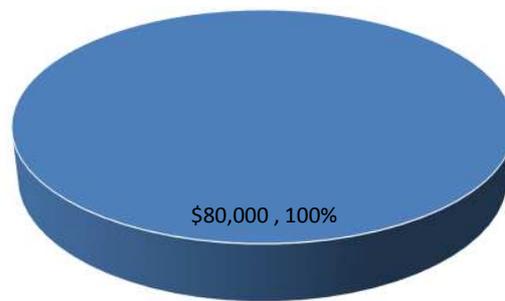
Community Center Expenses	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Budget	FY 15/16 Budget
Salary & Wages				
Salary & Wages	\$81,241	\$107,567	\$156,518	\$161,518
Employer Taxes			\$17,390	\$17,390
Temp Employees	\$25,352	\$8,326		
Consulting				
Consulting Services	\$13,600	\$10,149		
Legal		\$1,350	\$1,500	\$1,500
Audit				
Operations & Maintenance				
Travel		\$685	\$700	\$700
Training	\$1,550	\$1,550	\$1,500	\$1,500
Subscriptions	\$265	\$219	\$300	\$300
Memberships				
PR, Advertising & Elections	\$5,000	\$6,500	\$9,000	\$9,000
Telecommunications	\$2,335	\$3,900	\$3,700	\$3,700
Materials				
Automotive Fuel, Supplies & Repairs	\$750	\$900	\$100	\$100
Repairs & Maintenance		\$2,988	\$11,900	\$11,900
Office Supplies	\$1,900	\$3070	\$3,000	\$4,500
Rent & Facility Exp	\$21,870	\$12,400	\$9,000	\$9,000
Insurance	\$3,500		\$4,500	\$4,500
Permits & Fees	\$1,300	\$2,000	\$2,000	\$2,000
Utilities	\$30,500	\$31,000	\$35,000	\$35,000
Chemicals	\$3,000	\$3,000	\$3,000	\$3,000
Freight	\$100			
Other	\$2,200	\$7,310	\$6,800	\$6,800
Community Center Exp	\$12,000	\$38,650	\$29,200	\$29,200
Inter-Governmental Charges				
Inter-Governmental Charges				
Total Expenditures	\$206,463	\$241,564	\$295,109	\$301,609

Community Center CIP	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Budget	FY 15/16 Budget
Building & Improvements	\$137,325	\$154,232	\$115,000	N/A
Total CIP	\$137,325	\$154,232	\$115,000	N/A

**Town of Discovery Bay Community Services
District Contra Costa County, California
Community Center Zone 8 Capital
Improvement Budget**

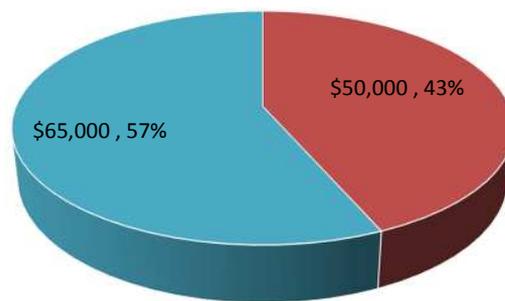


FY 2013/2014 Community Center Capital Improvement Budget
Total Expenditures \$80K



- Building & Improv
- CIP Swimming Pool
- CIP Security Cameras
- CIP Community Center Sign
- Tennis Courts

FY 2014/2015 Community Center Capital Improvement Budget
Total Expenditures \$115K

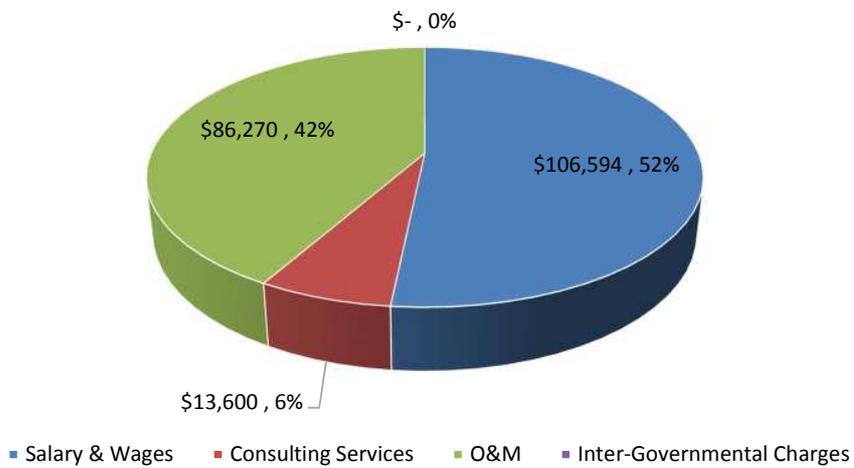


- Building & Improv
- CIP Swimming Pool
- CIP Security Cameras
- CIP Community Center Sign
- Tennis Courts

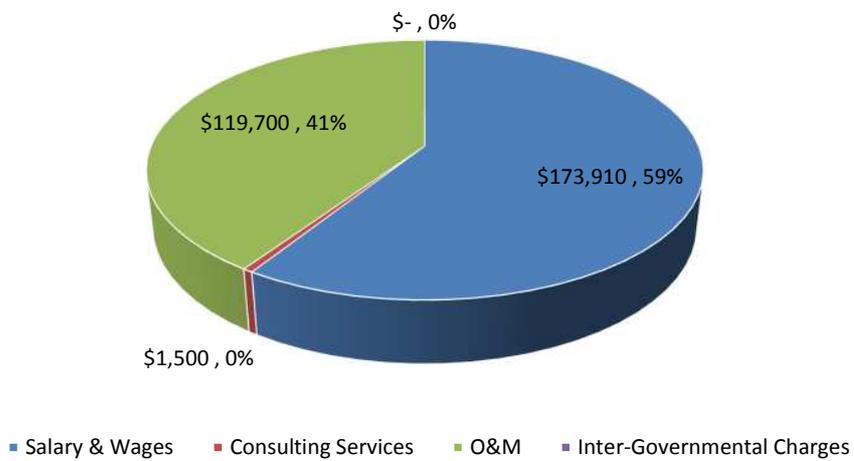
**Town of Discovery Bay Community Services
 District Contra Costa County, California
 Community Center Zone 8 Operation &
 Maintenance Budget**



FY 2013/2014 Community Center Operations & Maintenance Budget
 Total Expenditures \$206K



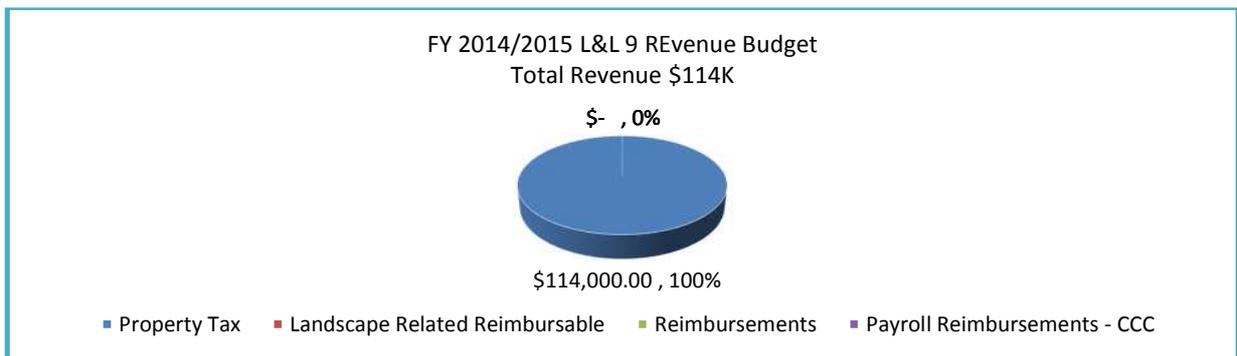
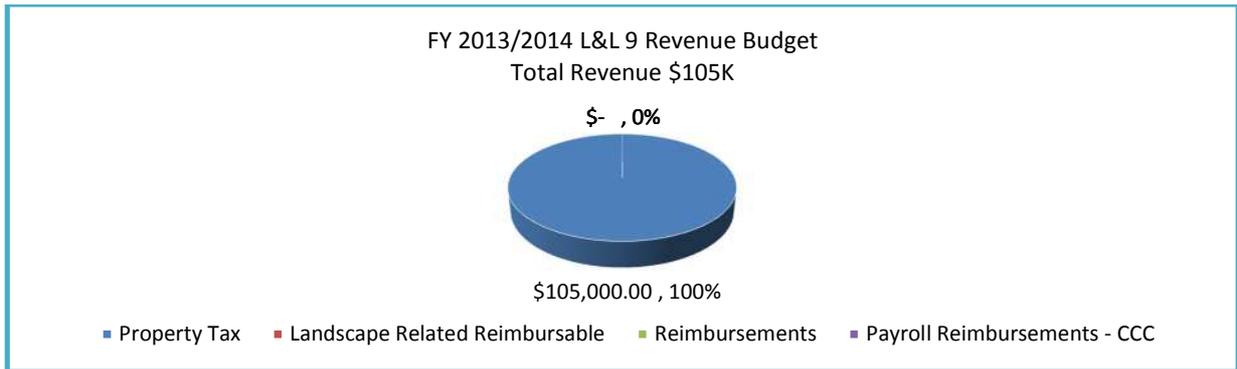
FY 2014/2015 Community Center Operations & Maintenance Budget
 Total Expenditures \$295K



**Town of Discovery Bay Community Services
 District Contra Costa County, California
 Lighting & Landscape Zone 9 Revenue,
 Expenditure and Capital Improvement Budget**



L&L 9 Revenue	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Budget	FY 15/16 Budget
Property Tax	\$105,000	\$114,479	\$114,000	\$114,000
Landscape Related Reimbursements		\$2,400		
Reimbursements		\$4,342		
Payroll reimbursements	\$105,000	\$2,283		
Total Revenue	\$105,000	\$114,479	\$114,000	\$114,000



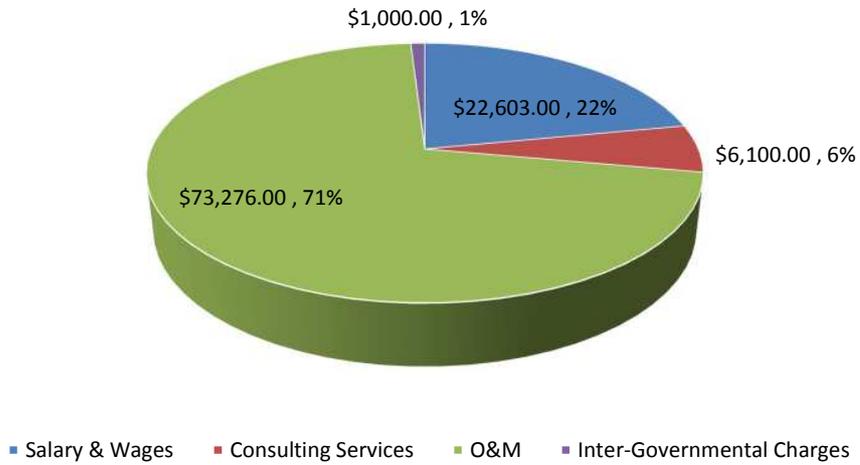
L&L 9 Expenditures	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Budget	FY 15/16 Budget
Salary & Wages				
Salary & Wages	\$22,603	\$31,908	\$33,424	\$48,279
Employer Taxes			\$3,713	\$4,827
Temp Employees		\$4,827		
Consulting				
Consulting Services	\$4,100	\$1,665	\$4,100	\$4,100
Legal	\$2,000		\$1,000	\$1,000
Audit		\$2,215	\$2,200	\$2,220
Operations & Maintenance				
Travel	\$250	\$318	\$500	\$500
Training	\$250	\$289	\$300	\$300
Subscriptions	\$100	\$160	\$200	\$200
Memberships	\$200	\$240	\$240	\$240
PR, Advertising & Elections	\$350	\$59	\$60	\$60
Telecommunications	\$1,950	\$2,725	\$2,450	\$2,450
Materials	\$200		\$1,700	\$1,700
Automotive Fuel, Supplies & Repairs	\$1,250	\$3,200	\$3,250	\$3,250
Repairs & Maintenance	\$1,100	\$2,983	\$3,200	\$3,200
Office Supplies	\$1,650	\$1,400	\$1,550	\$1,550
Rent & Facility Exp	\$48,726	\$49,026	\$28,350	\$15,850
Insurance		\$1,073	\$1,200	\$1,200
Permits & Fees				
Utilities	\$16,450	\$20,150	\$21,450	\$21,450
Chemicals				
Freight				
Other	\$800	\$1,335	\$1,000	\$1,000
Inter-Governmental Charges				
Inter-Governmental Charges	\$1,000	\$600	\$1,600	\$1,600
Total Expenditures	\$102,979	\$124,176	\$111,488	\$114,957

L&L 9 Capital Improvement	FY 13/14 Budget	FY 13/14 Estimated	FY 14/15 Budget	FY 15/16 Budget
Equipment	\$500	\$86	\$500	\$500
Parks	\$6,500		\$6,500	\$6,500
CIP Total	\$7,000	\$86	\$7,000	\$7,000

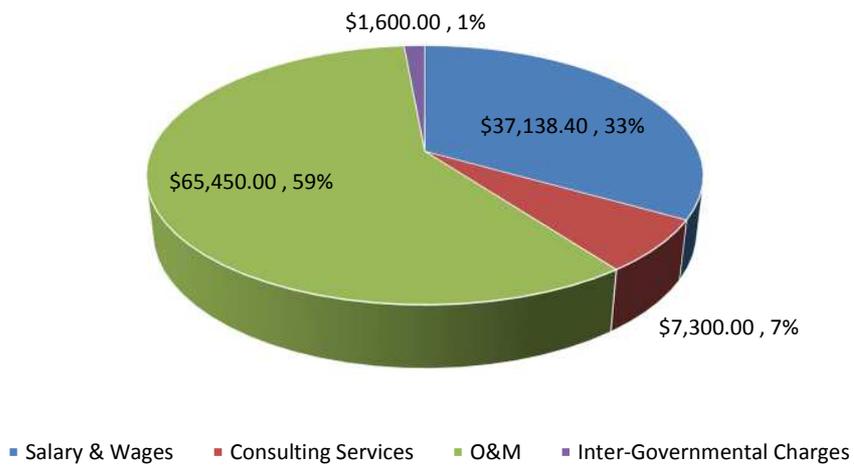
**Town of Discovery Bay Community Services
District Contra Costa County, California
Zone 9 Operation & Maintenance Budget**



FY 2013/2014 L&L 9 Operations & Maintenance Budget
Total Expenditures \$102K



FY 2014/2015 L&L 9 Operations & Maintenance Budget
Total Expenditures \$111K



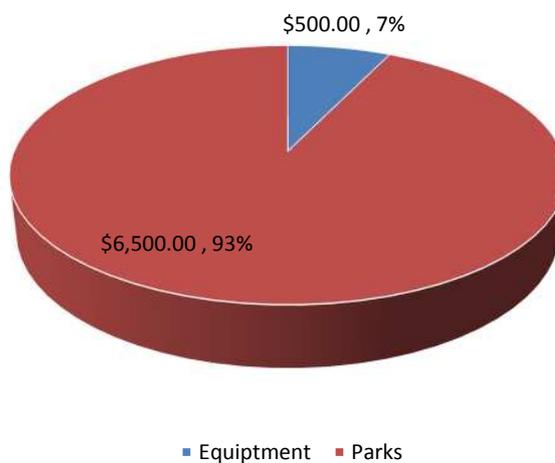
Town of Discovery Bay Community Services
District Contra Costa County, California
Zone 9 Capital Improvement Budget



FY 2013/2014 Capital Improvement Budget
Total Expenditures \$7K



FY 2014/2015 Capital Improvement Budget
Total Expenditures \$7K





Appendix A

❖ Salary Range Tables

*Town of Discovery Bay Community Services
District Contra Costa County, California
Salary Range Tables*



TOWN OF DISCOVERY BAY CSD								
Salary Range Table								
Effective July 1, 2011								
Range #	Minimum Pay Rate				Maximum Pay Rate			
	Hourly	Bimonthly	Monthly	Annual	Hourly	Bimonthly	Monthly	Annual
101	8.00	693	1,387	16,640	10.00	867	1,733	20,800
102	8.20	711	1,421	17,056	10.25	888	1,777	21,320
103	8.41	728	1,457	17,482	10.51	911	1,821	21,853
104	8.62	747	1,493	17,919	10.77	933	1,867	22,399
105	8.83	765	1,531	18,367	11.04	957	1,913	22,959
106	9.05	784	1,569	18,827	11.31	981	1,961	23,533
107	9.28	804	1,608	19,297	11.60	1,005	2,010	24,122
108	9.51	824	1,648	19,780	11.89	1,030	2,060	24,725
109	9.75	845	1,690	20,274	12.18	1,056	2,112	25,343
110	9.99	866	1,732	20,781	12.49	1,082	2,165	25,976
111	10.24	888	1,775	21,301	12.80	1,109	2,219	26,626
112	10.50	910	1,819	21,833	13.12	1,137	2,274	27,291
113	10.76	932	1,865	22,379	13.45	1,166	2,331	27,974
114	11.03	956	1,912	22,938	13.79	1,195	2,389	28,673
115	11.30	980	1,959	23,512	14.13	1,225	2,449	29,390
116	11.59	1,004	2,008	24,100	14.48	1,255	2,510	30,125
117	11.88	1,029	2,059	24,702	14.85	1,287	2,573	30,878
118	12.17	1,055	2,110	25,320	15.22	1,319	2,637	31,650
119	12.48	1,081	2,163	25,953	15.60	1,352	2,703	32,441
120	12.79	1,108	2,217	26,602	15.99	1,385	2,771	33,252
121	13.11	1,136	2,272	27,267	16.39	1,420	2,840	34,083
122	13.44	1,165	2,329	27,948	16.80	1,456	2,911	34,935
123	13.77	1,194	2,387	28,647	17.22	1,492	2,984	35,809
124	14.12	1,223	2,447	29,363	17.65	1,529	3,059	36,704
125	14.47	1,254	2,508	30,097	18.09	1,568	3,135	37,621
126	14.83	1,285	2,571	30,850	18.54	1,607	3,214	38,562
127	15.20	1,318	2,635	31,621	19.00	1,647	3,294	39,526
128	15.58	1,350	2,701	32,411	19.48	1,688	3,376	40,514
129	15.97	1,384	2,768	33,222	19.96	1,730	3,461	41,527
130	16.37	1,419	2,838	34,052	20.46	1,774	3,547	42,565
131	16.78	1,454	2,909	34,904	20.98	1,818	3,636	43,629

132	17.20	1,491	2,981	35,776	21.50	1,863	3,727	44,720
133	17.63	1,528	3,056	36,671	22.04	1,910	3,820	45,838
134	18.07	1,566	3,132	37,587	22.59	1,958	3,915	46,984
135	18.52	1,605	3,211	38,527	23.15	2,007	4,013	48,159
136	18.99	1,645	3,291	39,490	23.73	2,057	4,114	49,363
137	19.46	1,687	3,373	40,477	24.33	2,108	4,216	50,597
138	19.95	1,729	3,457	41,489	24.93	2,161	4,322	51,862
139	20.45	1,772	3,544	42,527	25.56	2,215	4,430	53,158
140	20.96	1,816	3,632	43,590	26.20	2,270	4,541	54,487
141	21.48	1,862	3,723	44,679	26.85	2,327	4,654	55,849
142	22.02	1,908	3,816	45,796	27.52	2,385	4,770	57,246
143	22.57	1,956	3,912	46,941	28.21	2,445	4,890	58,677
144	23.13	2,005	4,010	48,115	28.92	2,506	5,012	60,144
145	23.71	2,055	4,110	49,318	29.64	2,569	5,137	61,647
146	24.30	2,106	4,213	50,551	30.38	2,633	5,266	63,188
147	24.91	2,159	4,318	51,814	31.14	2,699	5,397	64,768
148	25.53	2,213	4,426	53,110	31.92	2,766	5,532	66,387
149	26.17	2,268	4,536	54,438	32.71	2,835	5,671	68,047
150	26.83	2,325	4,650	55,799	33.53	2,906	5,812	69,748

Management Salary Range Table

Range #	Minimum Pay Rate				Maximum Pay Rate			
	Hourly	Bimonthly	Monthly	Annual	Hourly	Bimonthly	Monthly	Annual
501	20.00	1,733	3,467	41,600	27.00	2,340	4,680	56,160
502	20.50	1,777	3,553	42,640	27.68	2,399	4,797	57,564
503	21.01	1,821	3,642	43,706	28.37	2,458	4,917	59,003
504	21.54	1,867	3,733	44,799	29.08	2,520	5,040	60,478
505	22.08	1,913	3,827	45,919	29.80	2,583	5,166	61,990
506	22.63	1,961	3,922	47,067	30.55	2,647	5,295	63,540
507	23.19	2,010	4,020	48,243	31.31	2,714	5,427	65,128
508	23.77	2,060	4,121	49,449	32.09	2,782	5,563	66,757
509	24.37	2,112	4,224	50,686	32.90	2,851	5,702	68,426
510	24.98	2,165	4,329	51,953	33.72	2,922	5,845	70,136
511	25.60	2,219	4,438	53,252	34.56	2,995	5,991	71,890
512	26.24	2,274	4,549	54,583	35.43	3,070	6,141	73,687
513	26.90	2,331	4,662	55,947	36.31	3,147	6,294	75,529
514	27.57	2,389	4,779	57,346	37.22	3,226	6,451	77,417
515	28.26	2,449	4,898	58,780	38.15	3,306	6,613	79,353
516	28.97	2,510	5,021	60,249	39.10	3,389	6,778	81,336
517	29.69	2,573	5,146	61,755	40.08	3,474	6,947	83,370
518	30.43	2,637	5,275	63,299	41.08	3,561	7,121	85,454
519	31.19	2,703	5,407	64,882	42.11	3,650	7,299	87,590
520	31.97	2,771	5,542	66,504	43.16	3,741	7,482	89,780
521	32.77	2,840	5,681	68,166	44.24	3,834	7,669	92,025
522	33.59	2,911	5,823	69,871	45.35	3,930	7,860	94,325
523	34.43	2,984	5,968	71,617	46.48	4,028	8,057	96,683

524	35.29	3,059	6,117	73,408	47.64	4,129	8,258	99,101
525	36.17	3,135	6,270	75,243	48.84	4,232	8,465	101,578
526	37.08	3,214	6,427	77,124	50.06	4,338	8,676	104,118
527	38.01	3,294	6,588	79,052	51.31	4,447	8,893	106,720
528	38.96	3,376	6,752	81,028	52.59	4,558	9,116	109,388
529	39.93	3,461	6,921	83,054	53.91	4,672	9,344	112,123
530	40.93	3,547	7,094	85,131	55.25	4,789	9,577	114,926
531	41.95	3,636	7,272	87,259	56.63	4,908	9,817	117,799
532	43.00	3,727	7,453	89,440	58.05	5,031	10,062	120,744
533	44.08	3,820	7,640	91,676	59.50	5,157	10,314	123,763
534	45.18	3,915	7,831	93,968	60.99	5,286	10,571	126,857
535	46.31	4,013	8,026	96,317	62.51	5,418	10,836	130,028
536	47.46	4,114	8,227	98,725	64.08	5,553	11,107	133,279
537	48.65	4,216	8,433	101,193	65.68	5,692	11,384	136,611
538	49.87	4,322	8,644	103,723	67.32	5,834	11,669	140,026
539	51.11	4,430	8,860	106,316	69.00	5,980	11,961	143,527
540	52.39	4,541	9,081	108,974	70.73	6,130	12,260	147,115
541	53.70	4,654	9,308	111,699	72.50	6,283	12,566	150,793

